SC 87-A-46

1987 Census of Service Industries

SC87-A-46

GEOGRAPHIC AREA SERIES

Vermont

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

Census of Retail Trade
Census of Wholesale Trade
Census of Service Industries
Census of Transportation
Census of Manufactures
Census of Mineral Industries
Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures, Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics*. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,[1] except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000[2] and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.[2] Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.[3,4]
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.[2,3]

   For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.[2]

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

[2]According to 1980 Census of Population or subsequent special census.

[3]Those defined as of January 1, 1987.

[4]See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X							X	X
CMSA's and MSA's in the State												X	X				
PMSA's in the State												X	X				
Area of the State not in any CMSA, PMSA, or MSA														X	X		
Counties in the State									X		X						X
Places in the State									X	X						X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X	X		
Receipts	X				X		X		X	X	X	X		X		X	X
Revenue		X						X					X		X		
Expenses						X											
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X		
First quarter payroll	X	X					X	X	X	X	X	X	X	X	X		
Paid employees for pay period including March 12, 1987	X	X			X	X	X	X	X	X	X	X	X	X	X		
1982 to 1987 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Number of individual proprietorships	X								X	X	X	X		X			
Number of partnerships	X								X	X	X	X		X			
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts																X	

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/ Revenue ($1,000)	Payroll ($1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X						
State	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Vermont

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Publication Program ..... Inside back cover

SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Vermont's 4,412 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling $1.4 billion and payroll of $448 million. After adjusting for differences in the scopes of the 1982 and 1987 Censuses of Service Industries, the 1987 data represent increases of 104.3 percent in receipts and 100.6 percent in payroll over the 5-year period.

For establishments with payroll, receipts of hotels and motels totaled $219 million. Other leading service kinds of business in 1987 were offices and clinics of medical doctors with receipts of $117 million; legal services with $92 million; and offices and clinics of dentists with $51 million.

Receipts per establishment averaged $307 thousand in 1987. Computer integrated systems design services averaged $3.2 million per establishment; direct mail advertising services, $1.4 million; nursing and personal care facilities, $1.1 million; and help supply services, $868 thousand.

Receipts per employee averaged $37 thousand in 1987. Tire retreading and repair shops had receipts per employee of $96 thousand, which contrasts sharply with the $5 thousand per employee average for help supply services.

There were 36,674 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Hotels and motels had 7,734 employees; help supply services, 2,661 employees; and nursing and personal care facilities, 2,477 employees.

Chittenden County accounted for the largest percent of the total service industries receipts among all counties in the State, with 35.2 percent. Burlington had the largest receipts among all places in the State, with 12.9 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Vermont's 897 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $587 million and payroll of $266 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 79.0, and the percent increase in payroll was 62.1.

Revenue of hospitals totaled $331 million. Other leading classifications were clinics of medical doctors with revenue of $32 million, and residential care facilities with $25 million.

There were 18,781 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 9,907 employees; residential care facilities, 1,220 employees; and civic, social, and fraternal organizations, 936 employees.

Figure 1. **State Map**

VERMONT - Metropolitan Statistical Area, Counties, and Selected Places

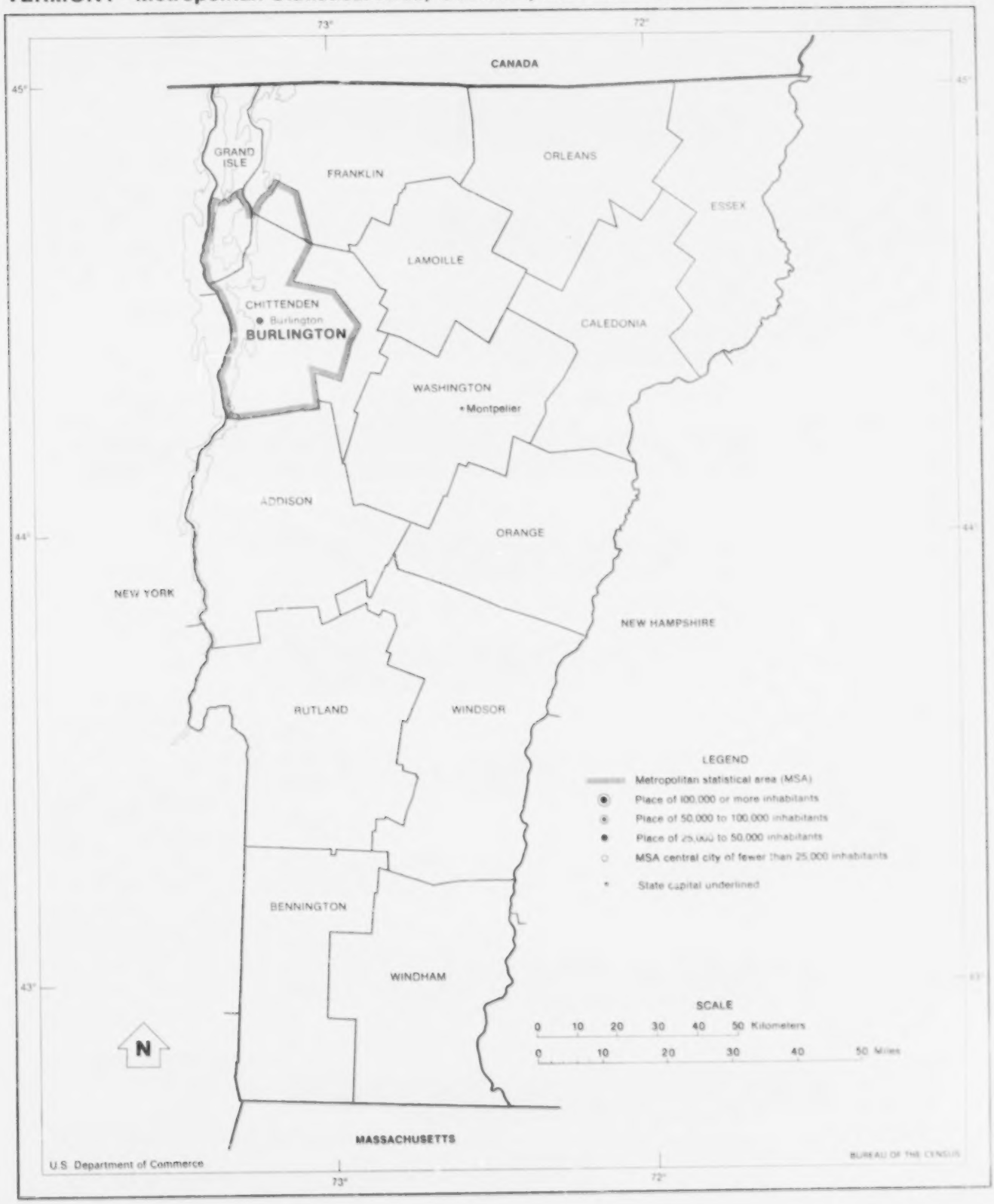
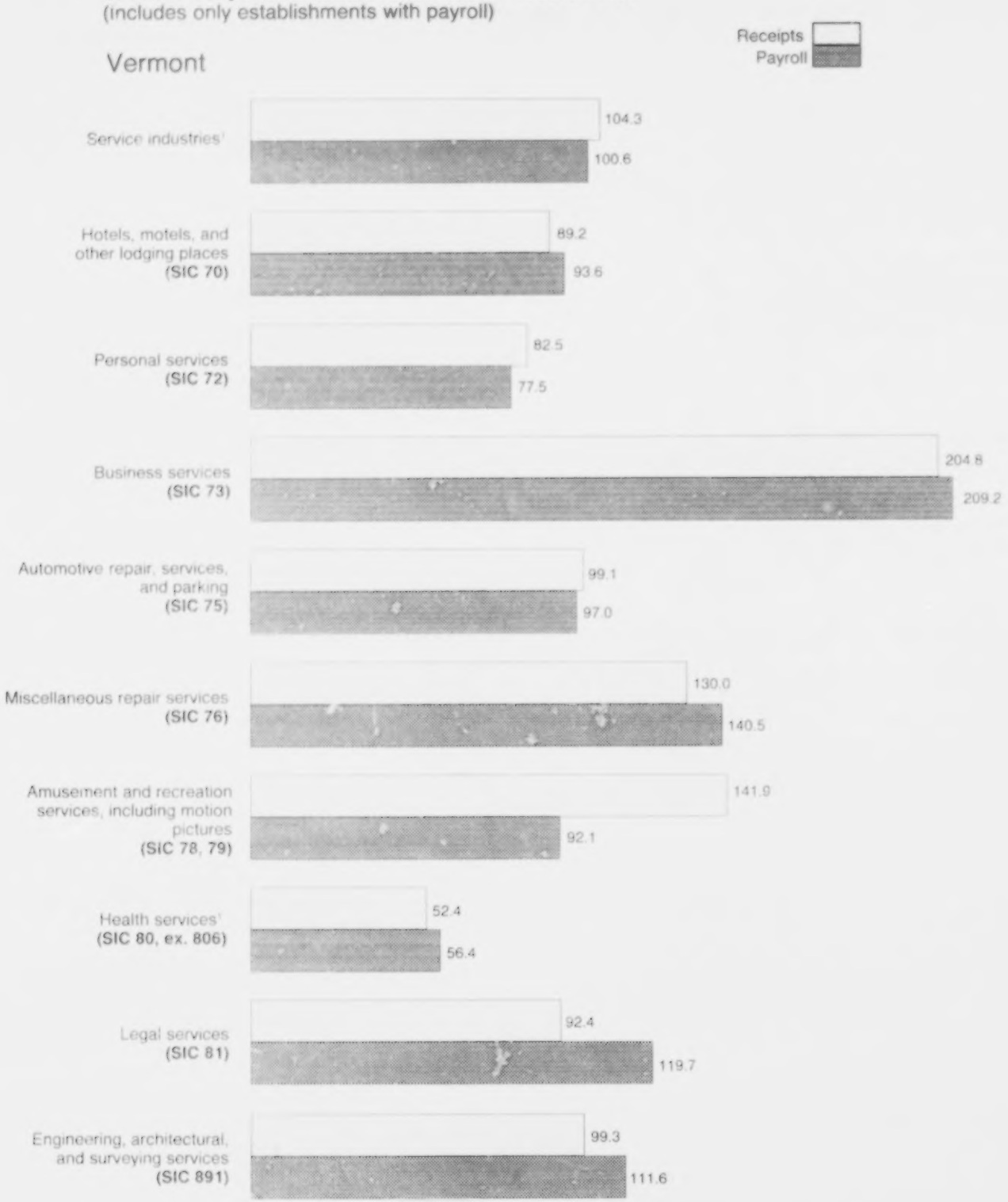


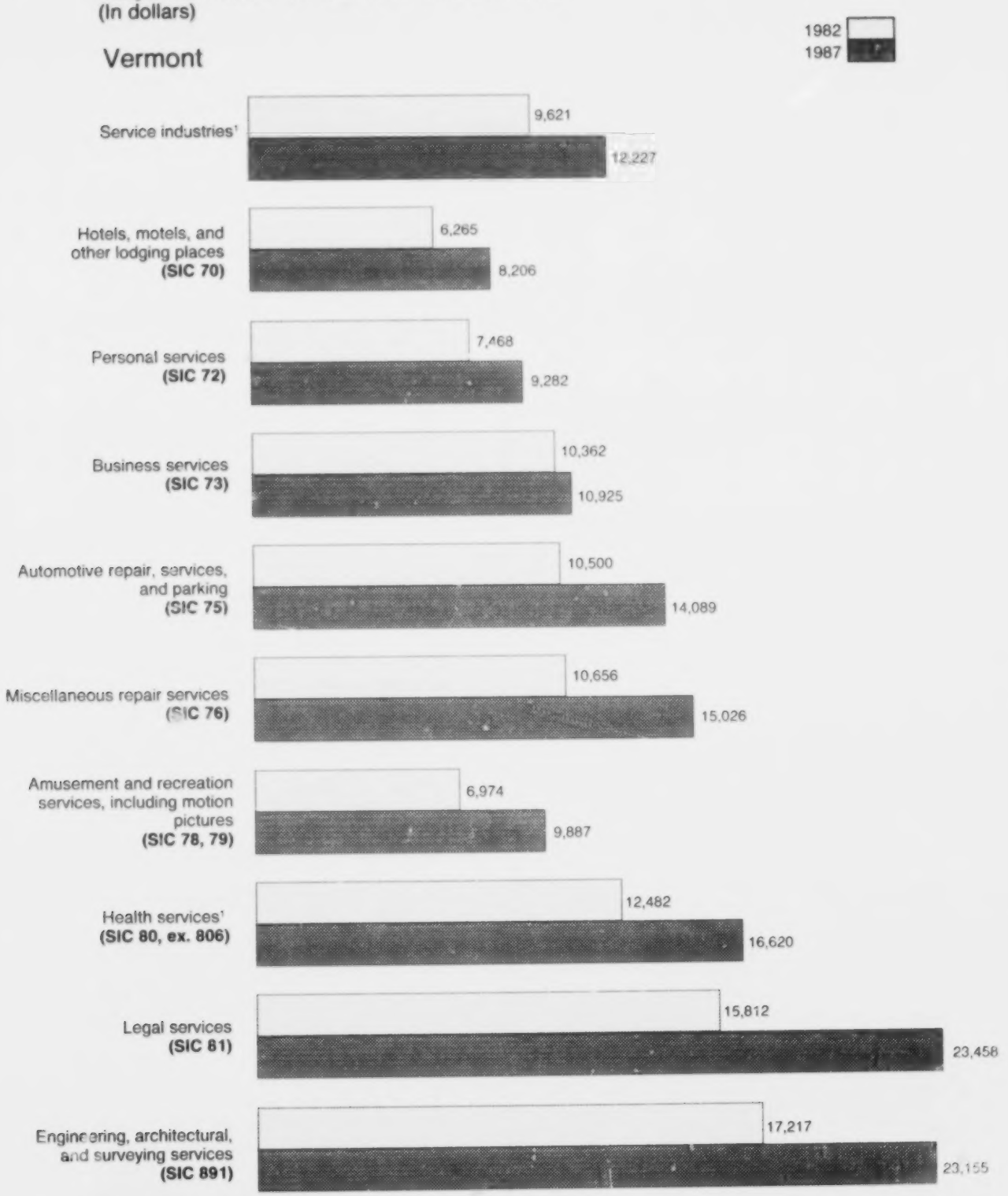
Figure 2. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987**
(includes only establishments with payroll)



Note: Data are based on 1972 Standard Industrial Classification.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. **Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982**
(In dollars)



Note: Data are based on 1972 Standard Industrial Classification.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.)

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**4 412**	**1 352 887**	**448 425**	**111 116**	**38 674**	**1 949**	**326**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**484**	**227 856**	**64 598**	**17 297**	**7 872**	**122**	**51**
7011	Hotels and motels	415	218 524	62 645	17 084	7 734	102	42
7011 pt.	Hotels	197	166 623	50 082	14 275	6 121	42	17
7011 pt.	Hotels, 25 guestrooms or more	101	150 888	46 693	13 287	5 511	11	9
7011 pt.	Hotels, less than 25 guestrooms	96	15 735	3 389	988	610	31	8
7011 pt.	Motels, motor hotels, and tourist courts	218	51 901	12 563	2 809	1 613	60	25
7011 pt.	Motels, tourist courts	186	36 877	8 611	1 866	1 107	55	25
7011 pt.	Motor hotels	32	15 024	3 952	943	506	5	-
702, 3	Other lodging places	69	9 332	1 953	213	138	20	9
702	Rooming and boarding houses	22	1 576	345	92	76	11	4
703	Camps and recreational vehicle parks	47	7 756	1 608	121	62	9	5
72	**Personal services**	**486**	**60 874**	**19 895**	**4 706**	**2 115**	**243**	**43**
721	Laundry, cleaning, and garment services	118	23 159	7 101	1 711	760	51	14
7211	Power laundries, family and commercial*	4	1 184	421	110	43	-	-
7213	Linen supply*	7	4 358	1 466	335	123	1	1
7215	Coin-operated laundries and drycleaning	43	3 693	909	228	166	17	8
7216	Drycleaning plants, except rug cleaning*	35	6 193	2 195	531	249	16	2
7217	Carpet and upholstery cleaning	20	1 824	603	131	76	11	3
7218	Industrial launderers*	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	(D)	6	-
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	(D)	2	-
7219	Laundry and garment services, n.e.c.*	4	(D)	(D)	(D)	(D)	4	-
7219 pt.	Diaper and other laundry services, n.e.c.*	3	(D)	(D)	(D)	(D)	3	-
7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	17	1 760	305	62	30	10	1
723, 4	Beauty and barber shops	241	19 055	8 272	1 874	854	146	23
723	Beauty shops	234	18 778	8 148	1 846	843	140	22
724	Barber shops	7	277	124	28	11	6	1
725	Shoe repair shops and shoeshine parlors	6	306	68	20	12	6	-
726	Funeral service and crematories	55	12 831	3 016	737	169	7	2
729	Miscellaneous personal services	49	3 763	1 133	302	290	23	3
7291	Tax return preparation services	17	1 009	349	131	99	10	-
7299	Miscellaneous personal services, n.e.c.	32	2 754	784	171	191	13	3
73	**Business services**	**533**	**188 836**	**73 205**	**17 291**	**7 053**	**191**	**23**
731	Advertising	33	10 497	4 924	1 087	236	4	-
7311	Advertising agencies	26	8 047	4 067	871	183	3	-
7312	Outdoor advertising services	1	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	8 683	1 971	423	124	2	-
7322	Adjustment and collection services	6	(D)	(D)	(D)	(D)	2	-
7323	Credit reporting services	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	57	21 392	8 137	1 885	508	16	3
7331	Direct mail advertising services	10	13 908	6 241	1 381	328	-	-
7334	Photocopying and duplicating services	5	1 776	443	80	32	-	1
7334 pt.	Blueprinting and photocopying services	3	(D)	(D)	(D)	(D)	-	1
7334 pt.	Duplicating services, except printing	2	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services	9	717	159	38	29	5	1
7335, 6	Commercial photography, art, and graphics	33	4 991	1 294	386	119	11	1
7335	Commercial photography	12	1 436	402	171	62	3	-
7336	Commercial art and graphic design	21	3 555	892	215	57	8	1
734	Services to dwellings and other buildings	157	29 566	14 657	3 262	1 664	93	6
7342	Disinfecting and pest control services	7	829	370	81	29	1	-
7349	Building cleaning and maintenance services, n.e.c.	150	28 737	14 287	3 181	1 635	92	6
7349 pt.	Window cleaning	4	196	65	13	7	2	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	146	28 541	14 222	3 168	1 628	90	6
735	Miscellaneous equipment rental and leasing	41	14 224	3 521	771	209	6	1
7352	Medical equipment rental and leasing	7	3 156	678	157	36	-	1
7353	Heavy construction equipment rental and leasing	6	2 659	657	149	34	2	-
7359	Equipment rental and leasing, n.e.c.	28	8 409	2 186	465	139	4	-
736	Personnel supply services	24	15 665	11 289	2 575	2 689	3	-
7361	Employment agencies	8	1 776	676	143	28	1	-
7363	Help supply services	16	13 889	10 613	2 432	2 661	2	-
737	Computer programming, data processing, and other computer related services	62	57 238	16 621	4 434	630	10	3
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	41	45 395	12 407	3 007	449	7	2
7371	Computer programming services	25	6 441	2 193	452	98	5	2
7372	Prepackaged software	4	161	33	6	9	2	-
7373	Computer integrated systems design	12	38 793	10 181	2 549	342	-	-
7374, 5, 6	Data processing services	13	8 080	2 475	655	135	1	1
7374, 5	Computer processing, information retrieval	11	(D)	(D)	(D)	(D)	1	1
7376	Computer facilities management services	2	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8	3 763	1 739	772	46	2	-
7377	Computer rental and leasing	-	-	-	-	-	-	-
7378	Computer maintenance and repair	-	-	-	-	-	-	-
7379	Computer related services, n.e.c.	8	3 763	1 739	772	46	2	-

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
73	**Business services**—Con.							
738	Miscellaneous business services	151	31 571	12 085	2 854	993	57	10
7381, 2	Detective agencies and protective services	18	5 892	3 564	851	267	5	2
7381	Detective, guard, and armored car services	10	5 273	3 414	818	247	3	–
7382	Security systems services	8	619	150	33	20	2	2
7383	News syndicates	4	1 086	308	69	13	1	–
7384	Photofinishing laboratories*	23	7 052	1 810	471	169	4	2
7389	Business services, n.e.c.	106	17 541	6 403	1 463	544	47	6
7389 pt	Sign painting shops	7	933	292	65	22	5	–
7389 pt	Interior designing	9	1 238	314	57	16	6	1
7389 pt	Telephone answering services	15	1 822	664	149	78	8	1
7389 pt	Other business services	75	13 548	5 133	1 192	428	28	4
75	**Automotive repair, services, and parking**	**354**	**84 845**	**17 498**	**3 954**	**1 242**	**206**	**18**
751	Automotive rental and leasing, without drivers	19	12 340	1 590	365	125	1	–
7513	Truck rental and leasing, without drivers	5	(D)	(D)	(D)	(D)	–	–
7514, 5	Passenger car rental and leasing, without drivers	13	9 048	1 188	275	95	1	–
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	–	–
752	Automobile parking	2	(D)	(D)	(D)	(D)	–	–
752 pt	Parking lots	1	(D)	(D)	(D)	(D)	–	–
752 pt	Parking structures	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	314	66 609	14 491	3 270	966	197	16
7532	Top, body, and upholstery repair shops and paint shops	105	19 184	4 538	1 112	338	76	2
7532 pt	Top and body repair shops	101	18 459	4 364	1 073	327	74	1
7532 pt	Paint shops	4	725	174	39	11	2	1
7538	General automotive repair shops	170	34 110	6 777	1 514	453	107	11
7538 pt	General automotive repair shops, except diesel	165	31 875	6 165	1 361	412	105	11
7538 pt	Diesel repair shops	5	2 235	612	153	41	2	–
7533, 4, 6, 7, 9	Other automotive repair shops	39	13 315	3 176	644	175	14	3
7533	Automotive exhaust system repair shops	8	4 636	1 017	224	58	2	–
7534	Tire retreading and repair shops	6	2 797	645	117	29	1	–
7536	Automotive glass replacement shops	7	2 405	660	126	34	4	–
7537	Automotive transmission repair shops	6	1 234	255	60	18	4	–
7539	Automotive repair shops, n.e.c.	12	2 243	599	117	36	3	3
7539 pt	Radiator repair	2	(D)	(D)	(D)	(D)	–	1
7539 pt	Brake, front end, and wheel alignment	3	(D)	(D)	(D)	(D)	–	1
7539 pt	Automotive electrical and fuel system services	3	(D)	(D)	(D)	(D)	2	–
7539 pt	Other automotive repair shops, n.e.c.	4	510	64	4	3	1	1
754	Automotive services, except repair	29	(D)	(D)	(D)	(D)	8	2
7542	Carwashes	20	2 893	900	205	112	6	2
7549	Automotive services, except repair and carwashes	9	(D)	(D)	(D)	(D)	2	–
76	**Miscellaneous repair services**	**139**	**23 465**	**5 740**	**1 302**	**382**	**73**	**6**
762	Electrical repair shops	36	7 018	1 692	382	90	17	2
7622	Radio and television repair shops	10	962	253	70	20	5	2
7623, 9	Other electrical and electronic repair shops	26	6 056	1 439	312	70	12	–
7623	Refrigeration and air-conditioning service and repair shops	9	1 680	376	86	24	6	–
7629	Electrical and electronic repair shops, n.e.c.	17	4 376	1 063	226	46	6	–
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	1	1
764	Reupholstery and furniture repair	20	(D)	(D)	(D)	(D)	15	1
769	Miscellaneous repair shops and related services	81	13 539	3 243	747	227	40	2
7692	Welding repair	9	1 365	433	95	26	5	–
7694	Armature rewinding shops	3	1 205	285	69	18	1	–
7699	Repair shops and related services, n.e.c.	69	10 969	2 [illegible]	583	183	34	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**351**	**279 445**	**61 [illegible]**	**18 129**	**6 335**	**78**	**18**
781, 2	Motion picture production, distribution, and services	14	(D)	[illegible]	(D)	(D)	2	–
783	Motion picture theaters	34	8 169	1 121	250	234	1	2
7832	Motion picture theaters, except drive-in	26	7 806	1 025	250	234	1	1
7833	Drive-in motion picture theaters	8	363	96	–	–	–	1
784	Video tape rental	59	9 254	2 127	456	220	28	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13	1 009	472	101	34	4	–
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	709	275	48	16	2	–
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	300	197	53	18	2	–
793	Bowling centers	24	(D)	(D)	(D)	(D)	1	2

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1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**—Con.							
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	207	181 342	48 965	15 029	5 325	42	10
794	Commercial sports	12	6 312	1 200	182	75	–	1
7941	Professional sports clubs and promoters	3	(D)	(D)	(D)	(D)	–	1
7948	Racing, including track operation	9	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	195	175 030	47 765	14 847	5 250	42	9
791	Dance studios, schools, and halls	11	(D)	(D)	(D)	(D)	9	–
7991	Physical fitness facilities	34	7 158	2 291	532	341	6	4
7992	Public golf courses	5	1 096	217	15	12	4	–
7993	Coin-operated amusement devices	14	4 141	729	187	67	2	2
7996	Amusement parks	1	(D)	(D)	(D)	(D)	–	–
7997	Membership sports and recreation clubs	39	10 129	2 901	445	282	2	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	91	151 567	41 426	13 639	4 510	19	2
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	–	–
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	(D)	–	–
7999 pt.	Billiard and pool establishments	–	–	–	–	–	–	–
7999 pt. 84	Other recreation and amusements, including museums	88	(D)	(D)	(D)	(D)	19	2
80	**Health services**	**877**	**247 792**	**103 163**	**24 557**	**6 207**	**535**	**44**
801	Offices and clinics of doctors of medicine	425	116 584	48 328	11 759	1 928	251	25
801 pt.	Offices of doctors of medicine	419	114 869	47 248	11 470	1 890	250	25
801 pt.	Clinics of doctors of medicine	6	1 715	1 080	289	38	1	–
802	Offices and clinics of dentists	237	51 148	18 048	4 348	1 199	165	8
802 pt.	Offices of dentists	235	(D)	(D)	(D)	(D)	164	8
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	1	–
803	Offices and clinics of doctors of osteopathy	9	1 263	511	116	32	8	–
804	Offices and clinics of other health practitioners	120	16 637	3 572	842	290	90	4
8041	Offices and clinics of chiropractors	44	5 271	1 154	246	105	34	2
8042	Offices and clinics of optometrists	39	7 895	1 295	303	102	31	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	37	3 471	1 123	293	83	25	–
8043	Offices and clinics of podiatrists	8	867	197	44	14	7	–
8049	Offices and clinics of health practitioners, n.e.c.	29	2 604	926	249	69	18	–
805	Nursing and personal care facilities	41	45 357	26 243	5 936	2 477	3	3
8051	Skilled nursing care facilities	23	35 907	21 178	4 710	1 926	1	1
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	18	9 450	5 065	1 226	551	2	2
8052	Intermediate care facilities	8	8 524	4 692	1 127	490	–	–
8059	Nursing and personal care facilities, n.e.c.	10	926	373	99	61	2	2
806	Hospitals	–	–	–	–	–	–	–
8062	General medical and surgical hospitals	–	–	–	–	–	–	–
8063	Psychiatric hospitals	–	–	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	–	–	–	–	–	–	–
807, 8, 9	Other health services	45	16 803	6 461	1 556	281	18	4
807	Medical and dental laboratories	21	4 520	1 842	413	102	9	1
8071	Medical laboratories	8	2 760	1 142	254	61	–	1
8072	Dental laboratories	13	1 760	700	159	41	9	–
808	Home health care services	7	(D)	(D)	(D)	(D)	5	–
809	Miscellaneous health and allied services, n.e.c.	17	(D)	(D)	(D)	(D)	4	3
8092	Kidney dialysis centers	–	–	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	15	(D)	(D)	(D)	(D)	4	2
8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)	–	1
81	**Legal services**	**389**	**92 177**	**37 040**	**8 248**	**1 579**	**201**	**88**
823, 4, 9	**Selected educational services**	**29**	**4 319**	**1 364**	**260**	**105**	**10**	**–**
823	Libraries	3	28	10	3	3	2	–
824	Vocational schools	7	2 726	886	184	46	1	–
829	Schools and educational services, n.e.c.	19	1 565	468	93	56	7	–
83	**Social services**	**192**	**19 380**	**7 847**	**1 798**	**385**	**103**	**11**
835	Child day care services	105	5 311	2 339	516	398	61	7
832, 3, 6, 9	Other social services	87	14 069	5 508	1 282	587	42	4
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**510**	**117 590**	**53 454**	**12 443**	**2 602**	**177**	**23**
871	Engineering, architectural, and surveying services	220	59 647	28 203	6 008	1 218	70	7
8711	Engineering services	104	38 605	19 537	4 194	788	17	–
8712	Architectural services	65	17 418	7 145	1 511	311	19	7
8713	Surveying services	51	3 624	1 521	303	119	34	–
872	Accounting, auditing, and bookkeeping services	159	30 692	14 382	3 609	792	76	15
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	16	2 495	1 121	265	95	2	–
8731	Commercial physical and biological research	5	767	375	92	24	1	–
8732	Commercial economic, sociological, and educational research	8	823	342	87	47	1	–
8734	Testing laboratories	3	905	404	56	24	–	–

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

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1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: (individual proprietorships (number))	Unincorporated businesses or operations: (Partnerships (number))
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**—Con.							
874	Management and public relations services	115	24 756	9 748	2 561	497	29	1
8741	Management services	38	8 786	3 862	959	216	10	1
8742	Management consulting services	49	10 133	3 643	964	158	11	–
8743	Public relations services	10	787	296	84	46	3	–
8744	Facilities support management services	–	–	–	–	–	–	–
8748	Business consulting services, n.e.c.	18	5 050	1 947	554	77	5	–
89	**Services, n.e.c.**	**58**	**6 308**	**2 782**	**1 111**	**197**	**10**	**1**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**897**	**587 305**	**266 244**	**64 412**	**18 781**
7032, 704	**Camps and membership lodging**	**24**	**(D)**	**(D)**	**(D)**	**(D)**
7032	Sporting and recreational camps	14	3 033	966	160	89
704	Organization hotels and lodging houses, on membership basis	10	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**59**	**15 043**	**4 935**	**797**	**347**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	3 448	753	161	59
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	1 753	489	103	41
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	1 695	264	58	18
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	27	4 569	1 348	179	123
7991 pt.	Membership gymnasiums and athletic clubs	–	–	–	–	–
7997	Membership sports and recreation clubs	27	4 569	1 348	179	123
7999 pt.	Fairs	4	1 642	280	14	5
84	Museums, art galleries, and botanical and zoological gardens	16	5 384	2 554	443	160
8412	Museums and art galleries	16	5 384	2 554	443	160
8412 pt.	Commercial museums and art galleries	5	3 913	1 887	291	100
8412 pt.	Noncommercial museums and art galleries	11	1 471	667	152	60
8422	Arboreta and botanical or zoological gardens	–	–	–	–	–
8422 pt.	Commercial arboreta and botanical or zoological gardens	–	–	–	–	–
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	–	–	–	–	–
8011 pt., 8021 pt., 805, 6, 8, 9	**Selected health services**	**139**	**418 258**	**203 026**	**49 792**	**12 900**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	22	31 974	12 222	2 916	453
8011 pt.	Clinics of doctors of medicine	22	31 974	12 222	2 916	453
8021 pt.	Clinics of dentists	–	–	–	–	–
805	Nursing and personal care facilities	24	16 362	8 628	2 005	838
8051	Skilled nursing care facilities	7	10 386	5 569	1 299	486
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	17	5 976	3 059	706	352
8052	Intermediate care facilities	7	3 618	1 911	432	172
8059	Nursing and personal care facilities, n.e.c.	10	2 358	1 148	274	180
806	Hospitals	19	330 776	160 205	39 627	9 907
8062	General medical and surgical hospitals	17	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	–	–	–	–	–
808, 9	Other health services	74	39 146	21 971	5 244	1 702
808	Home health care services	20	9 279	5 772	1 324	523
809	Miscellaneous health and allied services, n.e.c.	54	29 867	16 199	3 920	1 179
8092	Kidney dialysis centers	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	36	20 038	11 189	2 679	841
8099	Health and allied services, n.e.c.	18	9 829	5 010	1 241	338
81	**Legal aid societies and similar legal services**	**11**	**(D)**	**(D)**	**(D)**	**(D)**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	**Selected educational services**	**82**	**21 321**	**5 661**	**1 343**	**506**
823	Libraries	39	(D)	(D)	(D)	(D)
824	Vocational schools	3	(D)	(D)	(D)	(D)
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	3	(D)	(D)	(D)	(D)
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	20	19 115	4 834	1 142	348
83	**Social services**	**295**	**71 006**	**32 890**	**7 947**	**3 190**
835	Child day care services	82	5 941	3 479	853	527
832, 3, 6, 9	Other social services	213	65 065	29 411	7 094	2 663
832	Individual and family social services	88	15 884	8 122	1 944	780
833	Job training and vocational rehabilitation services	10	3 364	1 394	297	116
836	Residential care	65	25 446	13 468	3 195	1 220
839	Social services, n.e.c.	50	20 371	6 427	1 658	547
861, 2, 4, 9	**Selected membership organizations**	**291**	**44 236**	**13 659**	**3 149**	**1 359**
861	Business associations	56	11 857	3 375	842	226
864	Civic, social, and fraternal associations	177	24 081	7 486	1 681	936
862, 9	Other membership organizations	58	8 298	2 798	626	197
862	Professional membership organizations	13	2 426	880	202	46
869	Membership organizations, n.e.c.	45	5 872	1 918	424	151
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**16**	**11 606**	**3 553**	**862**	**283**
873	Research, development, and testing services	11	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	-	-	-	-	-
8732	Commercial economic, sociological, and educational research	-	-	-	-	-
8733	Noncommercial research organizations	10	(D)	(D)	(D)	(D)
8734	Testing laboratories	1	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	5	(D)	(D)	(D)	(D)
8741	Management services	2	(D)	(D)	(D)	(D)
8742	Management consulting services	-	-	-	-	-
8743	Public relations services	-	-	-	-	-
8748	Business consulting services, n.e.c.	3	489	113	27	7

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**306 638**	**38 890**	**12 227**	**8**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**470 777**	**28 945**	**8 206**	**16**
7011	Hotels and motels	526 564	28 255	8 100	19
7011 pt.	Hotels	845 802	27 222	8 182	31
7011 pt.	Hotels, 25 guestrooms or more	1 493 941	27 379	8 473	55
7011 pt.	Hotels, less than 25 guestrooms	163 906	25 795	5 556	6
7011 pt.	Motels, motor hotels, and tourist courts	238 078	32 177	7 789	7
7011 pt.	Motels, tourist courts	198 263	33 313	7 779	6
7011 pt.	Motor hotels	469 500	29 692	7 810	16
702, 3	Other lodging places	135 246	67 623	14 152	2
702	Rooming and boarding houses	71 636	20 737	4 539	3
703	Camps and recreational vehicle parks	185 021	125 097	25 935	1
72	**Personal services**	**125 255**	**28 782**	**9 407**	**4**
721	Laundry, cleaning, and garment services	196 263	30 472	9 343	6
7211	Power laundries, family and commercial*	296 000	27 535	9 791	11
7213	Linen supply*	622 571	35 431	11 919	18
7215	Coin-operated laundries and drycleaning	85 884	22 247	5 476	4
7216	Drycleaning plants, except rug cleaning*	176 943	24 871	8 815	7
7217	Carpet and upholstery cleaning	91 200	24 000	7 934	4
7218	Industrial launderers*	(D)	(D)	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.*	(D)	(D)	(D)	(D)
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)	(D)	(D)
722	Photographic studios, portrait	103 529	58 667	10 167	2
723, 4	Beauty and barber shops	79 066	22 313	9 686	4
723	Beauty shops	80 248	22 275	9 665	4
724	Barber shops	39 571	25 182	11 273	2
725	Shoe repair shops and shoeshine parlors	51 000	25 500	5 667	2
726	Funeral service and crematories	233 291	75 923	17 846	3

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
72	**Personal services**—Con.				
729	Miscellaneous personal services	76 796	12 976	3 907	6
7291	Tax return preparation services	59 353	10 192	3 525	6
7299	Miscellaneous personal services, n.e.c.	86 063	14 419	4 105	6
73	**Business services**	**354 289**	**26 774**	**10 379**	**13**
731	Advertising	318 091	44 479	20 864	7
7311	Advertising agencies	309 500	43 973	22 224	7
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c.	(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1 085 375	70 024	15 895	16
7322	Adjustment and collection services	(D)	(D)	(D)	(D)
7323	Credit reporting services	(D)	(D)	(D)	(D)
733	Mailing, reproduction, commercial art and photography, and stenographic services	375 298	42 110	16 018	9
7331	Direct mail advertising services	1 390 800	42 402	19 027	33
7334	Photocopying and duplicating services	355 200	55 500	13 844	6
7334 pt.	Blueprinting and photocopying services	(D)	(D)	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)	(D)	(D)
7338	Secretarial and court reporting services	79 667	24 724	5 483	3
7335, 6	Commercial photography, art, and graphics	151 242	41 941	10 874	4
7335	Commercial photography	119 667	23 161	6 484	5
7336	Commercial art and graphic design	169 286	62 368	15 649	3
734	Services to dwellings and other buildings	188 318	17 768	8 808	11
7342	Disinfecting and pest control services	118 429	28 586	12 759	4
7349	Building cleaning and maintenance services, n.e.c.	191 580	17 576	8 738	11
7349 pt.	Window cleaning	49 000	28 000	9 286	2
7349 pt.	Other building cleaning and maintenance services, n.e.c.	195 486	17 531	8 736	11
735	Miscellaneous equipment rental and leasing	346 927	68 057	16 847	5
7352	Medical equipment rental and leasing	450 857	87 667	18 833	5
7353	Heavy construction equipment rental and leasing	443 167	78 206	19 324	6
7359	Equipment rental and leasing, n.e.c.	300 321	60 496	15 727	5
736	Personnel supply services	652 708	5 826	4 198	112
7361	Employment agencies	222 000	53 429	24 143	4
7363	Help supply services	868 063	5 219	3 988	166
737	Computer programming, data processing, and other computer related services	923 194	90 854	26 383	10
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	1 107 195	101 102	27 633	11
7371	Computer programming services	257 640	65 724	22 378	4
7372	Prepackaged software	40 250	17 889	3 667	2
7373	Computer integrated systems design	3 232 750	113 430	29 769	29
7374, 5, 6	Data processing services	621 538	59 852	18 333	10
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	470 375	81 804	37 804	6
7377	Computer rental and leasing	-	-	-	-
7378	Computer maintenance and repair	-	-	-	-
7379	Computer related services, n.e.c.	470 375	81 804	37 804	6
738	Miscellaneous business services	209 079	31 794	12 170	7
7381, 2	Detective agencies and protective services	327 333	22 067	13 348	15
7381	Detective, guard, and armored car services	527 300	21 348	13 822	25
7382	Security systems services	77 375	30 950	7 500	3
7383	News syndicates	271 500	83 538	23 692	3
7384	Photofinishing laboratories*	306 609	41 728	10 710	7
7389	Business services, n.e.c.	165 481	32 244	11 770	5
7389 pt.	Sign painting shops	133 286	42 409	13 273	3
7389 pt.	Interior designing	137 556	77 375	19 625	2
7389 pt.	Telephone answering services	121 467	23 359	8 513	5
7389 pt.	Other business services	180 640	31 654	11 993	6
75	**Automotive repair, services, and parking**	**233 091**	**68 313**	**14 089**	**3**
751	Automotive rental and leasing, without drivers	649 474	98 720	12 720	7
7513	Truck rental and leasing, without drivers	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing, without drivers	696 000	95 242	12 505	7
7519	Utility trailer and recreational vehicle rental	(D)	(D)	(D)	(D)
752	Automobile parking	(D)	(D)	(D)	(D)
752 pt.	Parking lots	(D)	(D)	(D)	(D)
752 pt.	Parking structures	(D)	(D)	(D)	(D)
753	Automotive repair shops	212 131	68 953	15 001	3
7532	Top, body, and upholstery repair shops and paint shops	182 705	56 757	13 426	3
7532 pt.	Top and body repair shops	182 762	56 450	13 346	3
7532 pt.	Paint shops	181 250	65 909	15 818	3
7538	General automotive repair shops	200 647	75 298	14 960	3
7538 pt.	General automotive repair shops, except diesel	193 182	77 387	14 964	2
7538 pt.	Diesel repair shops	447 000	54 512	14 927	8

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
75	**Automotive repair, services, and parking**—Con.				
753	Automotive repair shops—Con.	341 410	76 086	18 149	4
7533, 4, 6, 7, 9	Other automotive repair shops	579 500	79 931	17 534	7
7533	Automotive exhaust system repair shops	466 167	96 448	22 241	5
7534	Tire retreading and repair shops	343 571	70 735	19 412	5
7536	Automotive glass replacement shops	205 667	68 556	14 167	3
7537	Automotive transmission repair shops	186 917	62 306	16 639	3
7539	Automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
7539 pt.	Radiator repair	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	(D)	(D)	(D)	(D)
7539 pt.	Automotive electrical and fuel system services	127 500	170 000	21 333	1
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
754	Automotive services, except repair	144 650	25 830	8 036	6
7542	Carwashes	(D)	(D)	(D)	(D)
7549	Automotive services, except repair and carwashes				
76	**Miscellaneous repair services**	**168 813**	**61 427**	**15 026**	**3**
762	Electrical repair shops	194 944	77 978	18 800	3
7622	Radio and television repair shops	96 200	48 100	12 650	2
7623, 9	Other electrical and electronic repair shops	232 923	86 514	20 557	3
7623	Refrigeration and air-conditioning service and repair shops	186 667	70 000	15 667	3
7629	Electrical and electronic repair shops, n.e.c.	257 412	95 130	23 109	3
763	Watch, clock, and jewelry repair	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair	(D)	(D)	(D)	(D)
769	Miscellaneous repair shops and related services	167 148	59 643	14 286	3
7692	Welding repair	151 667	52 500	16 654	3
7694	Armature rewinding shops	401 667	66 944	15 833	6
7699	Repair shops and related services, n.e.c.	158 971	59 940	13 798	3
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**796 140**	**44 111**	**9 781**	**18**
781, 2	Motion picture production, distribution, and services	(D)	(D)	(D)	(D)
783	Motion picture theaters	240 265	34 910	4 791	7
7832	Motion picture theaters, except drive-in	300 231	33 359	4 380	9
7833	Drive-in motion picture theaters	45 375	-	-	-
784	Video tape rental	156 847	42 064	9 714	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	77 615	29 676	13 882	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	78 778	44 313	17 188	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	75 000	16 667	10 944	5
793	Bowling centers	(D)	(D)	(D)	(D)
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	876 048	34 055	9 195	26
794	Commercial sports	526 000	84 160	16 000	6
7941	Professional sports clubs and promoters	(D)	(D)	(D)	(D)
7948	Racing, including track operation	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	897 590	33 339	9 098	27
791	Dance studios, schools, and halls	(D)	(D)	(D)	(D)
7991	Physical fitness facilities	210 529	20 991	6 718	10
7992	Public golf courses	219 200	91 333	18 083	2
7993	Coin-operated amusement devices	295 786	61 806	10 881	5
7996	Amusement parks	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	259 718	35 918	10 287	7
7999, 84	Amusement and recreation services, including museums, n.e.c.	1 665 571	33 807	9 185	50
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt.	Billiard and pool establishments	-	-	-	-
7999 pt., 84	Other recreation and amusements, including museums	(D)	(D)	(D)	(D)
80	**Health services**	**282 545**	**39 921**	**16 620**	**7**
801	Offices and clinics of doctors of medicine	274 315	60 489	25 066	5
801 pt.	Offices of doctors of medicine	274 150	60 777	24 999	5
801 pt.	Clinics of doctors of medicine	285 833	45 132	28 421	6
802	Offices and clinics of dentists	215 814	42 659	15 053	5
802 pt.	Offices of dentists	(D)	(D)	(D)	(D)
802 pt.	Clinics of dentists	(D)	(D)	(D)	(D)
803	Offices and clinics of doctors of osteopathy	140 333	39 469	15 969	4
804	Offices and clinics of other health practitioners	138 642	57 369	12 317	2
8041	Offices and clinics of chiropractors	119 795	50 200	10 990	2
8042	Offices and clinics of optometrists	202 436	77 402	12 696	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	93 811	41 819	13 530	2
8043	Offices and clinics of podiatrists	108 375	61 929	14 071	2
8049	Offices and clinics of health practitioners, n.e.c.	89 792	37 739	13 420	2
805	Nursing and personal care facilities	1 106 268	18 311	10 595	60
8051	Skilled nursing care facilities	1 561 174	18 643	10 996	84
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	525 000	17 151	9 192	31
8052	Intermediate care facilities	1 065 500	17 396	9 576	61
8059	Nursing and personal care facilities, n.e.c.	92 600	15 180	6 115	6
806	Hospitals	-	-	-	-
8062	General medical and surgical hospitals	-	-	-	-
8063	Psychiatric hospitals	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
80	**Health services**—Con.				
807, 8, 9	Other health services	373 400	59 797	22 993	6
807	Medical and dental laboratories	215 238	44 314	18 059	5
8071	Medical laboratories	345 000	45 246	18 721	8
8072	Dental laboratories	135 385	42 927	17 073	3
808	Home health care services	(D)	(D)	(D)	(D)
809	Miscellaneous health and allied services, n.e.c.	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	(D)	(D)	(D)	(D)
8099	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)
81	**Legal services**	**236 959**	**58 377**	**23 458**	**4**
823, 4, 9	**Selected educational services**	**148 931**	**41 133**	**12 990**	**4**
823	Libraries	9 333	9 333	3 333	1
824	Vocational schools	389 429	59 261	19 261	7
829	Schools and educational services, n.e.c.	82 368	27 946	8 357	3
83	**Social services**	**100 938**	**19 675**	**7 966**	**5**
835	Child day care services	50 581	13 344	5 877	4
832, 3, 6, 9	Other social services	161 713	23 968	9 383	7
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**230 569**	**45 192**	**20 543**	**5**
871	Engineering, architectural, and surveying services	271 123	48 971	23 155	6
8711	Engineering services	371 202	48 991	24 793	8
8712	Architectural services	267 969	56 006	22 974	5
8713	Surveying services	71 059	30 454	12 782	2
872	Accounting, auditing, and bookkeeping services	193 031	38 753	18 159	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	155 938	26 263	11 800	6
8731	Commercial physical and biological research	153 400	31 958	15 625	5
8732	Commercial economic, sociological, and educational research	102 875	17 511	7 277	6
8734	Testing laboratories	301 667	37 708	16 833	8
874	Management and public relations services	215 270	49 811	19 614	4
8741	Management services	231 211	40 676	17 880	6
8742	Management consulting services	206 796	64 133	23 057	3
8743	Public relations services	78 700	17 109	6 435	5
8744	Facilities support management services	–	–	–	–
8748	Business consulting services, n.e.c.	280 556	65 584	25 286	4
89	**Services, n.e.c.**	**108 759**	**32 020**	**14 122**	**3**

[1]Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**654 744**	**31 271**	**627 729**	**29 981**	**14 176**	**21**
7032, 704	**Camps and membership lodging**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**254 966**	**43 352**	**244 559**	**41 582**	**14 222**	**6**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**3 009 050**	**32 423**	**2 879 892**	**31 031**	**15 738**	**93**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	1 453 364	70 583	1 384 500	67 238	26 980	21
805	Nursing and personal care facilities	681 750	19 525	661 542	18 946	10 296	35
806	Hospitals	17 409 263	33 388	16 592 526	31 822	16 171	521
808, 9	Other health services	529 000	23 000	523 122	22 744	12 909	23
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**343 887**	**42 136**	**342 387**	**41 953**	**11 188**	**8**

See footnotes at end of table.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
83	**Social services**	**240 698**	**22 259**	**231 044**	**21 366**	**10 310**	11
835	Child day care services	72 451	11 273	72 768	11 323	6 602	6
832, 3, 6, 9	Other social services	305 469	24 433	291 977	23 354	11 044	13
832	Individual and family social services	180 500	20 364	177 955	20 077	10 413	9
833	Job training and vocational rehabilitation services	336 400	29 000	333 500	28 750	12 017	12
836	Residential care	391 477	20 857	401 538	21 393	11 039	19
839	Social services, n.e.c.	407 420	37 241	341 920	31 254	11 750	11
861, 2, 4, 9	**Selected membership organizations**	**152 014**	**32 550**	**145 540**	**31 164**	**10 051**	5
861	Business associations	211 732	52 465	202 482	50 173	14 934	4
864	Civic, social, and fraternal associations	136 051	25 728	131 655	24 896	7 998	5
862, 9	Other membership organizations	143 069	42 122	132 931	39 137	14 203	3
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**725 375**	**41 011**	**684 186**	**38 682**	**12 555**	18
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

[1]Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**4 412**	**3 416**	**1 352 887**	**662 330**	**104.3**	**448 425**	**223 501**	**100.6**	**36 674**	**23 231**
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**484**	**452**	**227 856**	**120 407**	**89.2**	**64 598**	**33 369**	**93.6**	**7 872**	**5 326**
7011	7011	Hotels and motels	415	374	218 524	113 297	92.9	62 645	31 729	97.4	7 734	5 215
7011 pt.	7011 pt.	Hotels	197	163	166 623	69 163	140.9	50 082	20 765	141.2	6 121	3 353
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	101	73	150 888	58 851	156.4	46 693	18 631	150.6	5 511	2 751
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	96	90	15 735	10 312	52.6	3 389	2 134	58.8	610	602
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	218	211	51 901	44 134	17.6	12 563	10 964	14.6	1 613	1 862
7011 pt.	7011 pt.	Motels, tourist courts	186	187	36 877	30 985	19.0	8 611	7 041	22.3	1 107	1 334
7011 pt.	7011 pt.	Motor hotels	32	24	15 024	13 149	14.3	3 952	3 923	.7	506	528
702, 3, 4	702, 3	Other lodging places	69	(NC)	9 332	(NC)	(X)	1 953	(NC)	(X)	138	(NC)
702, 4	702	Rooming, boarding, and membership lodging	22	(NC)	1 576	(NC)	(X)	345	(NC)	(X)	76	(NC)
703	703	Camps and recreational vehicle parks	47	54	7 756	6 178	25.5	1 608	1 403	14.6	62	56
72	**72, 7352, 7991 pt.**	**Personal services**	**522**	**414**	**69 060**	**37 831**	**82.5**	**22 249**	**12 538**	**77.5**	**2 307**	**1 679**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	117	93	(D)	15 909	(D)	(D)	4 313	(D)	(D)	549
7211	7211	Power laundries, family and commercial*	4	5	1 184	707	67.5	421	287	46.7	43	25
7212	7212	Garment pressing, and agents for laundries and drycleaners	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7213	7213	Linen supply*	7	6	4 358	(D)	(D)	1 466	(D)	(D)	123	(D)
7215	7215	Coin-operated laundries and drycleaning	43	37	3 693	2 406	53.5	909	412	120.6	166	90
7216	7216	Drycleaning plants, except rug cleaning*	35	33	6 193	3 812	62.5	2 195	1 321	66.2	249	218
7217	7217	Carpet and upholstery cleaning	20	7	1 824	(D)	(D)	603	(D)	(D)	76	(D)
7218	7218	Industrial launderers*	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
722	722	Photographic studios, portrait	17	10	1 760	681	158.4	305	131	132.8	30	17
723, 4	723, 4	Beauty and barber shops	241	205	19 055	11 057	72.3	8 272	5 154	60.5	854	619
723	723	Beauty shops	234	192	18 778	10 599	77.2	8 148	4 966	64.1	843	596
724	724	Barber shops	7	13	277	458	-39.5	124	188	-34.1	11	23
725	725	Shoe repair shops and shoeshine parlors	6	4	306	216	41.7	68	51	33.3	12	5
726	726	Funeral service and crematories	55	55	12 831	7 049	82.0	3 016	1 783	69.2	169	160
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	86	47	(D)	4 330	(D)	(D)	1 417	(D)	(D)	328

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**716**	**407**	**222 185**	**72 905**	**204.8**	**85 533**	**27 667**	**209.2**	**7 829**	**2 670**
731	731	Advertising	33	20	10 497	2 593	304.8	4 924	1 036	375.3	236	75
7311	7311	Advertising agencies	26	17	8 047	2 484	224.0	4 067	1 012	301.9	183	71
7312	7312	Outdoor advertising services	1	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7313	7313	Radio, television, publishers' advertising representatives	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7319	7319	Advertising, n.e.c.	4	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	7	8 683	2 666	225.7	1 971	761	159.0	124	73
7331	7331	Direct mail advertising services	10	3	13 908	(D)	(D)	6 241	(D)	(D)	328	(D)
7332	7334 pt.	Blueprinting and photocopying services	3	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7333	7335, 6	Commercial photography, art, and graphics	33	23	4 991	1 656	201.4	1 294	452	186.3	119	41
7339	7334 pt., 7338	Stenographic services, and reproduction services, n.e.c.	11	13	(D)	277	(D)	(D)	103	(D)	(D)	14
734	734	Services to dwellings and other buildings	157	69	29 566	6 697	341.5	14 657	3 441	326.0	1 664	696
7341	7349 pt.	Window cleaning	4	3	196	98	100.0	65	32	103.1	7	3
7342	7342	Disinfecting and pest control services	7	4	829	542	53.0	370	217	70.5	29	41
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	146	62	28 541	6 057	371.2	14 222	3 192	345.6	1 628	652
736	736, 8744	Personnel supply services	24	9	15 665	1 569	898.4	11 289	1 068	957.0	2 689	154
7361	7361	Employment agencies	8	7	1 776	(D)	(D)	676	(D)	(D)	28	(D)
7362	7363	Help supply services	16	2	13 889	(D)	(D)	10 613	(D)	(D)	2 661	(D)
7369	8744	Facilities support management services	-	-	-	-	-	-	-	-	-	-
737	737	Computer programming, data processing, and other computer related services	62	44	57 238	17 216	232.5	16 621	5 909	181.3	630	354
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	41	24	45 395	'8 565	430.0	12 407	'2 849	335.5	449	'129
7374	7374, 5, 6	Data processing services	13	15	8 080	'8 037	.5	2 475	'2 424	2.1	135	'181
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8	5	3 763	1 224	207.4	1 739	636	173.4	46	44
7391	8731	Commercial physical and biological research	5	4	767	291	163.6	375	114	228.9	24	12
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	123	69	25 579	10 741	138.1	10 090	3 948	155.6	544	282
7393	7381, 2	Detective agencies and protective services	18	11	5 892	2 040	188.8	3 564	1 369	160.3	267	135
7394	735 ex. 7352, 784	Equipment rental and leasing services	93	24	20 322	6 082	234.1	4 980	1 466	239.7	393	111
7395	7384	Photofinishing laboratories*	23	7	7 052	(D)	(D)	1 810	(D)	(D)	169	(D)
7397	8734	Testing laboratories	3	1	905	(D)	(D)	404	(D)	(D)	24	(D)
7399 pt.	7389 pt.	Sign painting shops	7	3	933	78	1 096.2	292	30	873.3	22	7
7399 pt.	7389 pt.	Interior designing	9	5	1 238	203	509.9	314	35	797.1	16	4
7399 pt.	7389 pt.	Telephone answering services	15	19	1 822	1 542	18.2	664	629	5.6	78	94
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	79	72	14 634	9 010	62.4	5 441	3 333	63.2	441	288
75	**75**	**Automotive repair, services, and parking**	**364**	**275**	**84 845**	**42 615**	**99.1**	**17 498**	**8 883**	**97.0**	**1 242**	**846**
751	751	Automotive rental and leasing, without drivers	19	14	12 340	5 555	122.1	1 590	734	116.6	125	83
752	752	Automobile parking	2	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7523	752 pt.	Parking lots	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7525	752 pt.	Parking structures	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
753	753	Automotive repair shops	314	240	66 609	34 747	91.7	14 491	7 578	91.2	966	697
7531	7532 pt.	Top and body repair shops	101	80	18 459	8 705	112.1	4 364	2 243	94.6	327	195
7534	7534	Tire retreading and repair shops	6	5	2 797	2 787	.4	645	620	4.0	29	41
7535	7532 pt.	Paint shops	4	8	725	1 119	-35.2	174	235	-26.0	11	23
7538	7538	General automotive repair shops	170	123	34 110	17 838	91.2	6 777	3 381	100.4	453	356
7538 pt.	7538 pt.	General automotive repair shops, except diesel	165	119	31 875	15 529	105.3	6 165	3 033	103.3	412	320
7538 pt.	7538 pt.	Diesel repair shops	5	4	2 235	2 309	-3.2	612	348	75.9	41	36
7539 pt.	7533	Automotive exhaust system repair shops	8	6	4 636	2 414	92.0	1 017	651	56.2	58	37
7539 pt.	7536	Automotive glass replacement shops	7	1	2 405	(D)	(D)	660	(D)	(D)	34	(D)
7539 pt.	7537	Automotive transmission repair shops	6	7	1 234	522	136.4	255	128	99.2	18	14
7539 pt.	7539 pt.	Radiator repair	2	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7539 pt.	Automotive electrical and fuel system services	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	4	3	510	(D)	(D)	64	(D)	(D)	3	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	**75**	**Automotive repair, services, and parking**—Con.										
754	754	Automotive services, except repair	29	19	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7542	7542	Carwashes	20	9	2 893	(D)	(D)	900	(D)	(D)	112	(D)
7549	7549	Automotive services, except repair and carwashes	9	10	(D)	1 283	(D)	(D)	305	(D)	(D)	28
76	**76**	**Miscellaneous repair services**	**139**	**100**	**23 465**	**10 202**	**130.0**	**5 740**	**2 387**	**140.5**	**382**	**224**
762	762	Electrical repair shops	36	28	7 018	3 326	111.0	1 692	784	115.8	90	56
7622	7622	Radio and television repair shops	10	12	962	962	-	253	179	41.3	20	19
7623, 9	7623, 9	Other electrical and electronic repair shops	26	16	6 056	2 364	156.2	1 439	605	137.9	70	49
7623	7623	Refrigeration and air-conditioning service and repair shops	9	7	1 680	1 147	46.5	376	258	45.7	24	20
7629	7629	Electrical and electronic repair shops, n.e.c.	17	9	4 376	1 217	259.6	1 063	347	206.3	46	29
763	763	Watch, clock, and jewelry repair	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
764	764	Reupholstery and furniture repair	20	12	(D)	953	(D)	(D)	167	(D)	(D)	25
769	769	Miscellaneous repair shops and related services	81	59	13 539	(D)	(D)	3 243	(D)	(D)	227	(D)
7692	7692	Welding repair	9	9	1 365	1 034	32.0	433	290	49.3	26	25
7694	7694	Armature rewinding shops	3	3	1 205	(D)	(D)	285	(D)	(D)	18	(D)
7699	7699	Repair shops and related services, n.e.c.	69	47	10 969	4 470	145.4	2 525	1 072	135.5	183	100
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**	**263**	**244**	**265 161**	**109 603**	**141.9**	**58 026**	**30 203**	**92.1**	**5 869**	**4 331**
781, 2	781, 2	Motion picture production, distribution, and services	14	7	(D)	4 569	(D)	(D)	713	(D)	(D)	26
783	783	Motion picture theaters	34	42	8 169	6 772	20.6	1 121	1 129	-.7	234	247
7832	7832	Motion picture theaters, except drive-in	26	31	7 806	5 489	42.2	1 025	888	15.4	234	218
7833	7833	Drive-in motion picture theaters	8	11	363	1 283	-71.7	96	241	-60.2	-	29
791	791	Dance studios, schools, and halls	11	12	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13	11	1 009	855	18.0	472	194	143.3	34	11
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	9	709	(D)	(D)	275	(D)	(D)	16	(D)
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	2	300	(D)	(D)	197	(D)	(D)	18	(D)
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	24	26	(D)	4 447	(D)	(D)	1 070	(D)	(D)	197
7932	7999 pt.	Billiard and pool establishments	-	-	-	-	-	-	-	-	-	-
7933	793	Bowling centers	24	26	(D)	4 447	(D)	(D)	1 070	(D)	(D)	197
794	794	Commercial sports	12	6	6 312	3 008	109.8	1 200	930	29.0	75	216
7941	7941	Professional sports clubs and promoters	3	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7948	7948	Racing, including track operation	9	6	(D)	3 008	(D)	(D)	930	(D)	(D)	216
7992	7992	Public golf courses	5	6	1 096	786	39.4	217	201	8.0	12	6
7993	7993	Coin-operated amusement devices	14	17	4 141	3 312	25.0	729	540	35.0	67	51
7996	7996	Amusement parks	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	44	25	12 257	4 658	163.1	3 516	1 165	201.8	377	187
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	91	91	151 567	80 182	89.0	41 426	23 985	72.7	4 510	3 336
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	2	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	88	89	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**877**	**782**	**247 792**	**162 586**	**52.4**	**103 163**	**65 957**	**56.4**	**6 207**	**5 284**
801	801 pt.	Offices of doctors of medicine	419	392	114 869	65 562	75.2	47 248	26 167	80.6	1 890	1 448
802	802 pt.	Offices of dentists	235	227	(D)	32 594	(D)	(D)	10 124	(D)	(D)	958
803	803	Offices and clinics of doctors of osteopathy	9	9	1 263	1 098	15.0	511	400	27.8	32	29
8041	8041	Offices and clinics of chiropractors	44	24	5 271	3 443	53.1	1 154	758	52.2	105	69
8042	8042	Offices and clinics of optometrists	39	41	7 895	4 650	69.8	1 295	733	76.7	102	99
805	805	Nursing and personal care facilities	41	39	45 357	38 028	19.3	26 243	20 153	30.2	2 477	2 493
807	807	Medical and dental laboratories	21	14	4 520	1 237	265.4	1 842	495	272.1	102	45
8071	8071	Medical laboratories	8	3	2 760	226	1 121.2	1 142	69	1 555.1	61	15
8072	8072	Dental laboratories	13	11	1 760	1 011	74.1	700	426	64.3	41	30
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	69	36	(D)	2 204	(D)	(D)	802	(D)	(D)	72

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
81	**81**	**Legal services**	**389**	**336**	**92 177**	**47 900**	**92.4**	**37 040**	**16 856**	**119.7**	**1 579**	**1 066**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**29**	**17**	**4 319**	**2 454**	**76.0**	**1 364**	**816**	**67.2**	**105**	**75**
823	823	Libraries	3	–	28	–	(X)	10	–	(X)	3	–
824	824	Vocational schools	7	5	2 726	1 261	112.8	886	363	144.1	46	38
829	829	Schools and educational services, n.e.c.	19	12	1 565	1 173	33.4	468	453	3.3	56	37
83	**83**	**Social services**	**192**	**99**	**19 380**	**7 607**	**154.8**	**7 847**	**2 916**	**169.1**	**985**	**413**
835	835	Child day care services	105	48	5 311	1 226	333.2	2 339	415	463.6	398	96
832, 3, 6, 9	832, 3, 6, 9	Other social services	87	51	14 069	6 381	120.5	5 508	2 501	120.2	587	317
891	**871**	**Engineering, architectural, and surveying services**	**220**	**161**	**59 647**	**29 922**	**99.3**	**26 203**	**13 326**	**111.6**	**1 218**	**774**
8911 pt.	8711	Engineering services	104	82	38 605	19 848	94.5	19 537	9 624	103.0	788	512
8911 pt.	8712	Architectural services	65	42	17 418	8 435	106.5	7 145	3 073	132.5	311	191
8911 pt.	8713	Surveying services	51	37	3 624	1 639	121.1	1 521	629	141.8	119	71
893	**872**	**Accounting, auditing, and bookkeeping services**	**159**	**112**	**30 692**	**17 071**	**79.8**	**14 382**	**8 024**	**79.2**	**792**	**503**
892, 9	**89**	**Other services**	**58**	**(NC)**	**6 308**	**(NC)**	**(X)**	**2 782**	**(NC)**	**(X)**	**197**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**878**	**794**	**247 815**	**138 409**	**79.0**	**106 039**	**65 409**	**62.1**	**8 874**	**7 354**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**24**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**6**	**5**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391	8731	Commercial physical and biological research	–	1	–	(D)	(D)	–	(D)	(D)	–	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	5	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**59**	**62**	**14 429**	**8 760**	**64.7**	**4 935**	**3 259**	**51.4**	**347**	**348**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	9	3 350	1 111	201.5	753	278	170.9	59	94
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	27	34	4 359	3 165	37.7	1 348	1 209	11.5	123	95
7999 pt.	7999 pt.	Fairs	4	4	1 545	968	59.6	280	174	60.9	5	10
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	16	15	5 175	3 516	47.2	2 554	1 598	59.8	160	149
805, 8, 9	**8011 pt., 8021 pt., 805, 8, 9**	**Selected health services**	**120**	**85**	**35 047**	**32 644**	**160.5**	**42 821**	**17 510**	**144.6**	**2 993**	**2 027**
805	805	Nursing and personal care facilities	24	17	15 877	7 996	98.6	8 628	4 585	88.2	838	653
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	58	41	50 514	'27 163	86.0	23 411	'13 211	77.2	1 294	'730
809	808, 8099	Home health care, and health and allied services, n.e.c.	38	27	18 656	'11 255	65.8	10 782	'6 039	78.5	861	'742
81	**81**	**Legal aid societies and similar legal services**	**11**	**10**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**82**	**63**	**21 228**	**12 727**	**66.8**	**5 661**	**3 928**	**44.1**	**506**	**482**

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
83	**83**	**Social services**	**295**	**289**	**68 158**	**47 798**	**42.6**	**32 890**	**24 509**	**34.2**	**3 190**	**2 927**
835	835	Child day care services	82	73	5 987	3 624	64.7	3 479	2 252	54.5	527	407
832, 3, 6, 9	832, 3, 6, 9	Other social services	213	196	62 191	44 174	40.8	29 411	22 257	32.1	2 663	2 520
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**291**	**265**	**42 352**	**24 689**	**71.5**	**13 659**	**8 367**	**63.2**	**1 359**	**1 103**
861	861	Business associations	56	53	11 339	6 317	79.5	3 375	2 078	62.4	226	158
864	864	Civic, social, and fraternal associations	177	163	23 303	12 445	87.2	7 486	4 199	78.3	936	700
862, 9	862, 9	Other membership organizations	58	49	7 710	5 927	30.1	2 798	2 090	33.9	197	245
892	**8733**	**Noncommercial research organizations**	**10**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service*	–	–	–	–	–
7219	7219 pt.	Other laundry services, n.e.c.	3	(D)	(D)	(D)	(D)
7299		Miscellaneous personal services	86	(D)	(D)	(D)	(D)
	7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)
	7291	Tax return preparation services	17	1 009	349	131	99
	7352	Medical equipment rental and leasing	7	3 156	678	157	36
	7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	29	5 030	1 676	377	246
	7299	Miscellaneous personal services, n.e.c.	32	2 754	784	171	191
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	8 683	1 971	423	124
	7322	Adjustment and collection services	6	(D)	(D)	(D)	(D)
	7323	Credit reporting services	2	(D)	(D)	(D)	(D)
7332	7334 pt.	Blueprinting and photocopying services	3	(D)	(D)	(D)	(D)
7333		Commercial photography, art, and graphics	33	4 991	1 294	386	119
	7335	Commercial photography	12	1 436	402	171	62
	7336	Commercial art and graphic design	21	3 555	892	215	57
7339		Stenographic services; and reproduction services, n.e.c.	11	(D)	(D)	(D)	(D)
	7338	Secretarial and court reporting services	9	717	159	38	29
	7334 pt.	Duplicating services, except printing	2	(D)	(D)	(D)	(D)
7341	7349 pt.	Window cleaning	4	196	65	13	7
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	146	28 541	14 222	3 168	1 628
7351	7383	News syndicates	4	1 086	308	69	13
7372		Computer programming, prepackaged software, and integrated systems design	41	45 395	12 407	3 007	449
	7371	Computer programming services	25	6 441	2 193	452	98
	7372	Prepackaged software	4	161	33	6	9
	7373	Computer integrated systems design	12	38 793	10 181	2 549	342
7374		Data processing services	13	8 080	2 475	655	135
	7374	Computer processing and data preparation services	10	(D)	(D)	(D)	(D)
	7375	Information retrieval services	1	(D)	(D)	(D)	(D)
	7376	Computer facilities management services	2	(D)	(D)	(D)	(D)
7379		Computer rental and leasing, maintenance, and related services	8	3 763	1 739	772	46
	7377	Computer rental and leasing	–	–	–	–	–
	7378	Computer maintenance and repair	–	–	–	–	–
	7379	Computer related services, n.e.c.	8	3 763	1 739	772	46
7391	8731	Commercial physical and biological research	5	767	375	92	24
7392		Management, consulting, and public relations services	123	25 579	10 090	2 648	544
	8741	Management services	38	8 786	3 862	959	216
	8742	Management consulting services	49	10 133	3 643	964	158
	8743	Public relations services	10	787	296	84	46
	8732	Commercial economic, sociological, and educational research	8	823	342	87	47
	8748	Business consulting services, n.e.c.	18	5 050	1 947	554	77
7393		Detective agencies and protective services	18	5 892	3 564	851	257
	7381	Detective, guard, and armored car services	10	5 273	3 414	818	247
	7382	Security systems services	8	619	150	33	20

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7394		Equipment rental and leasing services	93	20 322	4 980	1 070	393
	7353	Heavy construction equipment rental and leasing	6	2 659	657	149	34
	7841	Video tape rental	59	9 254	2 137	456	220
	7359	Equipment rental and leasing, n.e.c.	28	8 409	2 186	465	139
7395	7384	Photofinishing laboratories*	23	7 052	1 810	471	169
7396	7389 pt.	Trading stamp services	-	-	-	-	-
7397	8734	Testing laboratories	3	905	404	86	24
7399	7389 pt.	Miscellaneous business services, n.e.c.	106	17 541	6 403	1 463	544
7512		Passenger car rental and leasing, without drivers	13	9 048	1 188	275	95
	7514	Passenger car rental, without drivers	11	(D)	(D)	(D)	(D)
	7515	Passenger car leasing, except finance leasing	2	(D)	(D)	(D)	(D)
7523	7521 pt.	Parking lots	1	(D)	(D)	(D)	(D)
7525	7521 pt.	Parking structures	1	(D)	(D)	(D)	(D)
7531	7532 pt.	Top and body repair shops	101	18 459	4 364	1 073	327
7535	7532 pt.	Paint shops	4	725	174	39	11
7539		Automotive exhaust, glass, transmission, and repair shops, n.e.c.	33	10 518	2 531	527	146
	7533	Automotive exhaust system repair shops	8	4 636	1 017	224	58
	7536	Automotive glass replacement shops	7	2 405	660	126	34
	7537	Automotive transmission repair shops	6	1 234	255	60	18
	7539	Automotive repair shops, n.e.c.	12	2 243	599	117	36
7813	7812 pt.	Motion picture production, except for television	7	(D)	(D)	(D)	(D)
7814	7812 pt.	Motion picture and tape production for television	1	(D)	(D)	(D)	(D)
7823	7822 pt.	Motion picture film exchanges	2	(D)	(D)	(D)	(D)
7824	7822 pt.	Film and tape distribution for television	-	-	-	-	-
7932	7999 pt.	Billiard and pool establishments	-	-	-	-	-
7997		Membership gymnasiums, sports and recreation clubs	44	12 257	3 516	600	377
	7991 pt.	Membership gymnasiums and athletic clubs	5	2 128	615	155	95
	7997	Membership sports and recreation clubs	39	10 129	2 901	445	282
7999		Amusement and recreation services, n.e.c.	91	151 567	41 426	13 639	4 510
	8412	Museums and art galleries	3	(D)	(D)	(D)	(D)
	8422	Arboreta and botanical or zoological gardens	-	-	-	-	-
	7991 pt.	Nonmembership gymnasiums and athletic clubs	-	-	-	-	-
	7999 pt.	Amusement and recreation services, n.e.c.	88	(D)	(D)	(D)	(D)
8011	8011 pt.	Offices of doctors of medicine	419	114 869	47 248	11 470	1 890
8021	8021 pt.	Offices of dentists	235	(D)	(D)	(D)	(D)
8049		Offices and clinics of podiatrists and other health practitioners, n.e.c.	37	3 471	1 123	293	83
	8043	Offices and clinics of podiatrists	8	867	197	44	14
	8049	Offices and clinics of health practitioners, n.e.c.	29	2 604	926	249	69
8059		Nursing and personal care facilities, except skilled nursing care facilities	18	9 450	5 065	1 226	551
	8052	Intermediate care facilities	8	8 524	4 692	1 127	490
	8059	Nursing and personal care facilities, n.e.c.	10	926	373	99	61
8061		Outpatient care facilities	23	(D)	(D)	(D)	(D)
	8011 pt.	Clinics of doctors of medicine	6	1 715	1 080	289	38
	8021 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)
	8092	Kidney dialysis centers	-	-	-	-	-
	8093	Specialty outpatient facilities, n.e.c.	15	(D)	(D)	(D)	(D)
8091		Home health care, and health and allied services, n.e.c.	9	998	384	79	36
	8082	Home health care services	7	(D)	(D)	(D)	(D)
	8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8911		Engineering, architectural, and surveying services	220	59 647	28 203	6 008	1 218
	3711	Engineering services	104	38 605	19 537	4 194	788
	8712	Architectural services	65	17 418	7 145	1 511	311
	8713	Surveying services	51	3 624	1 521	303	119
8931	8721	Accounting, auditing, and bookkeeping services	159	30 692	14 382	3 609	792

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research	-	-	-	-	-
7392		Management, consulting, and public relations services	5	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research	-	-	-	-	-
	8741	Management services	2	(D)	(D)	(D)	(D)
	8742	Management consulting services	-	-	-	-	-
	8743	Public relations services	-	-	-	-	-
	8748	Business consulting services, n.e.c.	3	489	113	27	7
7397	8734	Testing laboratories	1	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs	27	4 569	1 348	179	123
	7991 pt.	Membership gymnasiums and athletic clubs	-	-	-	-	-
	7997	Membership sports and recreation clubs	27	4 569	1 348	179	123
7999 pt.		Fairs, and commercial museums, art galleries, and botanical and zoological gardens	9	5 555	2 167	305	105
	7999 pt.	Fairs	4	1 642	280	14	5
	8412 pt.	Commercial museums and art galleries	5	3 913	1 887	291	100
	8422 pt.	Commercial arboreta and botanical or zoological gardens	-	-	-	-	-
8059		Nursing and personal care facilities, except skilled nursing care facilities	17	5 976	3 059	706	352
	8052	Intermediate care facilities	7	3 618	1 911	432	172
	8059	Nursing and personal care facilities, n.e.c.	10	2 358	1 148	274	180
8081		Outpatient care facilities	58	52 012	23 411	5 595	1 294
	8011 pt.	Clinics of doctors of medicine	22	31 974	12 222	2 916	453
	8021 pt.	Clinics of dentists	-	-	-	-	-
	8092	Kidney dialysis centers	-	-	-	-	-
	8093	Specialty outpatient facilities, n.e.c.	36	20 038	11 189	2 679	841
8091		Home health care, and health and allied services, n.e.c.	38	19 108	10 782	2 565	861
	8082	Home health care services	20	9 279	5 772	1 324	523
	8099	Health and allied services, n.e.c.	18	9 829	5 010	1 241	338
8241	8249 pt.	Correspondence schools	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8411	8412 pt.	Noncommercial museums and art galleries	11	1 471	667	152	60
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	-	-	-	-	-
8922	8733	Noncommercial research organizations	10	(D)	(D)	(D)	(D)

Table 5. **Summary Statistics for Firms Subject to Federal Income Tax for Counties and for**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)	Selected kind-of-business or operation groups: Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Number	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Receipts ($1,000)	Personal services (SIC 72): Number	Personal services (SIC 72): Receipts ($1,000)	Business services (SIC 73): Number	Business services (SIC 73): Receipts ($1,000)
1	**Vermont**	**4 412**	**1 352 887**	**448 425**	**111 116**	**36 674**	**1 949**	**326**	**484**	**227 856**	**486**	**60 874**	**533**	**188 836**
2	Addison County	174	32 641	10 732	2 314	819	102	10	16	7 771	19	1 339	15	1 617
3	Bennington County	333	79 930	27 679	6 136	2 121	147	28	60	17 703	31	3 684	30	7 801
4	Bennington town	166	34 770	13 505	3 155	866	77	13	14	2 104	20	2 414	11	4 821
5	Balance of county	167	45 160	14 174	2 981	1 255	70	13	46	15 599	11	1 270	19	2 980
6	Caledonia County	153	30 401	11 669	2 526	854	84	11	12	3 374	23	2 409	12	(D)
7	Chittenden County	1 182	475 756	156 808	37 337	12 128	444	102	55	43 947	154	19 245	194	100 892
8	Burlington	459	174 342	65 743	15 825	4 496	154	49	8	10 945	59	7 060	77	24 958
9	Colchester town	72	13 048	3 844	756	321	32	4	3	(D)	9	(D)	12	5 722
10	Essex Junction	101	26 134	9 724	2 260	772	37	12	3	1 058	22	2 070	10	(D)
11	South Burlington	208	99 602	35 650	8 252	2 636	71	14	18	18 064	21	4 437	36	28 464
12	Winooski	70	36 018	16 005	4 089	696	29	5	3	(D)	12	(D)	11	22 912
13	Balance of county	272	126 612	25 842	6 155	3 207	121	18	20	(D)	31	(D)	48	15 696
14	Essex County	9	695	210	43	18	5	–	3	(D)	–	–	–	–
15	Franklin County	181	34 007	11 534	2 548	874	96	8	7	(D)	24	3 356	16	2 475
16	St. Albans	107	23 863	9 028	2 056	660	49	6	2	(D)	15	2 331	8	670
17	Swanton	17	1 706	353	82	38	15	–	–	–	3	(D)	–	–
18	Balance of county	57	8 438	2 153	410	176	32	2	5	(D)	6	(D)	8	1 805
19	Grand Isle County	25	3 165	701	124	51	12	1	11	1 970	1	(D)	1	(D)
20	Lamoille County	191	68 259	21 691	6 912	2 584	83	13	43	47 170	14	(D)	18	2 389
21	Orange County	181	41 490	13 521	2 886	1 042	100	14	27	6 644	17	6 168	16	7 864
22	Orleans County	139	28 689	9 388	2 309	1 077	78	6	15	7 460	26	2 234	10	1 643
23	Newport	68	11 559	4 046	900	351	42	2	4	(D)	19	1 729	3	998
24	Balance of county	71	17 130	5 342	1 409	726	36	4	11	(D)	7	505	7	645
25	Rutland County	523	179 331	64 893	16 580	5 015	195	37	69	26 869	57	(D)	59	22 083
26	Rutland	288	86 595	36 454	8 467	2 282	103	27	13	8 184	39	(D)	31	17 458
27	Balance of county	235	92 736	28 439	8 113	2 733	92	10	56	18 685	18	(D)	28	4 625
28	Washington County	488	109 340	36 751	9 441	2 858	237	35	33	12 080	47	4 913	58	12 274
29	Barre	118	23 865	7 949	2 059	611	64	9	6	1 344	19	2 420	16	4 631
30	Montpelier	148	32 336	11 517	2 551	681	70	13	4	(D)	14	1 184	15	2 531
31	Balance of county	222	53 039	17 285	4 831	1 566	103	13	23	(D)	14	1 309	27	5 112
32	Windham County	396	150 308	44 051	12 147	4 050	170	31	70	24 704	30	3 802	53	9 430
33	Bellows Falls	42	6 337	1 924	423	202	25	7	4	650	7	764	3	(D)
34	Brattleboro town	178	39 201	13 800	3 141	1 010	77	15	11	3 937	14	2 665	20	(D)
35	Balance of county	176	104 770	28 327	8 583	2 838	68	9	55	20 117	9	373	30	6 496
36	Windsor County	437	118 875	38 797	9 813	3 183	196	32	63	26 370	43	4 521	51	19 428
37	Springfield town	82	18 631	8 402	1 890	567	42	5	4	1 168	11	1 210	3	(D)
38	Balance of county	355	100 244	30 395	7 923	2 616	154	27	59	25 202	32	3 311	48	(D)

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
364	**84 845**	**139**	**23 465**	**351**	**279 445**	**877**	**247 792**	**389**	**92 177**	**192**	**19 380**	**510**	**117 590**	1
18	2 876	4	(D)	12	1 343	43	7 604	14	3 974	8	3 705	20	(D)	2
19	3 076	8	(D)	26	15 500	75	19 800	31	4 645	16	1 629	34	4 351	3
10	1 525	4	(D)	10	1 860	58	16 552	16	2 197	9	985	12	1 428	4
9	1 551	4	(D)	16	13 640	17	3 248	15	2 448	7	644	22	2 923	5
18	3 396	5	592	12	1 800	32	11 327	16	4 228	6	464	16	1 943	6
76	30 474	38	6 403	105	92 037	228	86 131	91	33 964	54	5 352	164	54 541	7
22	10 823	15	2 413	25	8 613	98	50 099	64	26 178	12	(D)	75	30 574	8
6	908	4	455	11	(D)	10	(D)	2	(D)	7	497	7	331	9
5	1 219	3	(D)	7	(D)	26	5 797	6	(D)	3	(D)	14	2 732	10
20	11 952	4	(D)	17	(D)	50	14 669	6	4 621	8	1 246	21	10 189	11
3	(D)	2	(D)	8	(D)	15	7 514	4	(D)	3	(D)	6	1 419	12
20	5 104	8	(D)	37	(D)	29	6 771	9	(D)	21	(D)	41	9 296	13
2	(D)	–	–	–	–	–	–	1	(D)	3	(D)	–	–	14
23	4 938	5	1 233	19	3 250	41	11 160	19	2 977	11	(D)	14	2 135	15
12	2 686	2	(D)	9	(D)	31	10 091	14	(D)	6	(D)	8	(D)	16
1	(D)	1	(D)	3	(D)	4	(D)	2	(D)	3	(D)	–	–	17
10	(D)	2	(D)	7	(D)	6	(D)	3	(D)	2	(D)	6	(D)	18
3	(D)	–	–	4	(D)	1	(D)	1	(D)	1	(D)	2	(D)	19
12	2 088	9	1 695	13	2 415	24	(D)	19	2 316	7	(D)	25	2 543	20
18	2 535	11	1 109	14	2 404	27	7 781	13	1 253	10	1 129	23	4 178	21
12	3 117	6	(D)	7	(D)	29	7 941	11	(D)	10	(D)	12	2 122	22
4	739	3	(D)	3	(D)	16	3 905	8	(D)	3	(D)	5	1 740	23
8	2 378	3	(D)	4	(D)	13	4 036	3	(D)	7	(D)	7	382	24
52	8 376	21	3 288	35	54 414	114	32 132	45	13 418	14	(D)	49	8 482	25
21	3 996	7	482	16	(D)	65	27 378	37	(D)	5	(D)	29	5 256	26
31	4 380	14	2 806	19	(D)	29	4 754	8	(D)	9	(D)	20	3 226	27
48	8 559	14	4 678	39	18 459	95	20 900	45	8 271	24	2 166	70	13 813	28
15	3 018	3	(D)	5	(D)	23	5 849	12	3 042	7	294	11	1 540	29
6	996	5	3 680	9	(D)	34	6 559	22	3 617	8	926	25	6 549	30
27	4 545	6	(D)	25	15 964	38	8 492	11	1 612	9	946	34	5 724	31
29	7 920	10	1 336	36	69 515	87	18 189	35	6 680	9	338	30	8 058	32
–	–	–	–	2	(D)	14	2 677	6	934	3	(D)	3	923	33
16	4 599	3	318	15	(D)	55	13 044	22	4 508	4	(D)	14	5 624	34
13	3 321	7	1 018	19	67 986	18	2 468	7	1 238	2	(D)	13	1 511	35
34	6 850	10	749	29	16 573	81	19 852	48	8 652	19	1 556	51	13 391	36
9	813	2	(D)	7	(D)	30	8 460	6	1 212	3	(D)	7	(D)	37
25	6 037	8	(D)	22	(D)	51	11 392	42	7 440	16	(D)	44	(D)	38

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BURLINGTON							
	Total	**459**	**174 342**	**65 743**	**15 825**	**4 496**	**154**	**49**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**8**	**10 945**	**2 576**	**606**	**508**	**1**	**2**
7011	Hotels and motels	5	(D)	(D)	(D)	(D)	1	1
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	–	–
7011 pt.	Motels, motor hotels, and tourist courts	2	(D)	(D)	(D)	(D)	1	1
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	–	1
72	**Personal services**	**59**	**7 060**	**2 427**	**580**	**270**	**20**	**6**
721	Laundry, cleaning, and garment services	13	1 221	488	121	64	7	3
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	5	483	146	37	23	2	2
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	(D)	1	–
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	1	1
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	4	647	79	12	6	1	–
723, 4	Beauty and barber shops	28	3 335	1 332	314	135	11	2
723	Beauty shops	28	3 335	1 332	314	135	11	2
724	Barber shops	–	–	–	–	–	–	–
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	–
726	Funeral service and crematories	4	1 345	300	74	19	–	–
729	Miscellaneous personal services	9	(D)	(D)	(D)	(D)	–	1
73	**Business services**	**77**	**24 958**	**10 268**	**2 144**	**1 370**	**14**	**7**
731	Advertising	11	3 959	1 817	409	82	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	13	(D)	(D)	(D)	(D)	2	2
734	Services to dwellings and other buildings	14	2 850	1 922	414	292	7	2
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	(D)	1	–
736	Personnel supply services	7	(D)	(D)	(D)	(D)	1	–
737	Computer programming, data processing, and other computer related services	6	4 307	1 545	337	58	–	–
738	Miscellaneous business services	20	3 836	1 011	212	66	2	3
75	**Automotive repair, services, and parking**	**22**	**10 823**	**1 635**	**418**	**111**	**10**	**–**
751	Automotive rental and leasing, without drivers	5	4 535	553	132	38	–	–
752	Automobile parking	2	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	14	(D)	(D)	(D)	(D)	9	–
7532	Top, body, and upholstery repair shops and paint shops	4	(D)	(D)	(D)	(D)	3	–
7538	General automotive repair shops	6	3 648	899	202	40	3	–
7533, 4, 6, 7, 9	Other automotive repair shops	4	(D)	(D)	(D)	(D)	3	–
754	Automotive services, except repair	1	(D)	(D)	(D)	(D)	1	–
76	**Miscellaneous repair services**	**15**	**2 413**	**646**	**146**	**39**	**6**	**–**
762	Electrical repair shops	9	1 517	447	101	23	3	–
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	1	–
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	(D)	2	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	–	–	–	–	–	–	–
769	Miscellaneous repair shops and related services	6	890	199	45	16	3	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**25**	**8 613**	**1 643**	**423**	**198**	**5**	**2**
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	2	–
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	–	1
784	Video tape rental	–	–	–	–	–	–	–
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	–	–
793	Bowling centers	2	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	13	2 315	453	138	72	3	1
80	**Health services**	**98**	**50 099**	**20 471**	**5 295**	**863**	**58**	**5**
801	Offices and clinics of doctors of medicine	43	21 818	8 550	2 498	215	25	2
802	Offices and clinics of dentists	33	8 287	3 621	866	171	22	1
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	10	1 462	383	98	31	6	1
8041	Offices and clinics of chiropractors	2	(D)	(D)	(D)	(D)	1	–
8042	Offices and clinics of optometrists	3	(D)	(D)	(D)	(D)	2	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	643	251	66	18	3	–
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	9	(D)	(D)	(D)	(D)	3	1
81	**Legal services**	**64**	**26 178**	**10 997**	**2 491**	**386**	**20**	**20**
823, 4, 9	**Selected educational services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**–**

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BURLINGTON—Con.							
83	**Social services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**75**	**30 574**	**13 718**	**3 535**	**676**	**18**	**6**
871	Engineering, architectural, and surveying services	29	10 669	4 727	1 061	185	7	3
872	Accounting, auditing, and bookkeeping services	21	9 303	4 924	1 326	270	9	3
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	532	261	53	53	–	–
874	Management and public relations services	22	10 070	3 806	1 095	168	2	–
89	**Services, n.e.c.**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**–**

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	CHITTENDEN COUNTY							
	Total	**1 182**	**475 756**	**156 808**	**37 337**	**12 128**	**444**	**102**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**55**	**43 947**	**10 414**	**2 567**	**1 512**	**16**	**9**
7011	Hotels and motels	46	(D)	(D)	(D)	(D)	16	7
7011 pt.	Hotels	12	32 632	7 550	2 014	1 219	1	1
7011 pt.	Motels, motor hotels, and tourist courts	34	(D)	(D)	(D)	(D)	15	6
702, 3	Other lodging places	9	(D)	(D)	(D)	(D)	–	2
72	**Personal services**	**154**	**19 245**	**6 871**	**1 667**	**891**	**57**	**17**
721	Laundry, cleaning, and garment services	40	5 267	1 857	485	270	13	11
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	16	1 490	404	110	91	4	8
7216	Drycleaning plants, except rug cleaning*	13	3 074	1 217	314	142	5	–
7217	Carpet and upholstery cleaning	7	501	191	50	30	1	3
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	8	(D)	(D)	(D)	(D)	4	–
723, 4	Beauty and barber shops	73	7 781	3 480	800	337	32	5
723	Beauty shops	72	(D)	(D)	(D)	(D)	31	5
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	–
726	Funeral service and crematories	9	2 403	526	125	29	1	–
729	Miscellaneous personal services	21	2 610	801	213	229	4	1
73	**Business services**	**194**	**100 892**	**42 481**	**9 985**	**4 636**	**56**	**10**
731	Advertising	15	5 785	2 831	649	131	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	17	5 500	1 301	264	91	2	2
734	Services to dwellings and other buildings	54	18 248	10 699	2 384	1 170	31	5
735	Miscellaneous equipment rental and leasing	13	(D)	(D)	(D)	(D)	3	–

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	CHITTENDEN COUNTY—Con.							
73	**Business services**—Con.							
736	Personnel supply services	17	14 435	10 519	2 416	2 463	2	-
737	Computer programming, data processing, and other computer related services	29	40 794	11 793	3 119	418	2	-
738	Miscellaneous business services	47	9 683	3 576	759	244	15	3
75	**Automotive repair, services, and parking**	**76**	**30 474**	**6 422**	**1 483**	**427**	**33**	**5**
751	Automotive rental and leasing, without drivers	9	8 397	1 100	252	90	-	-
752	Automobile parking	2	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	59	19 709	4 842	1 126	287	32	5
7532	Top, body, and upholstery repair shops and paint shops	25	5 817	1 458	413	111	17	1
7538	General automotive repair shops	21	7 277	1 665	371	90	10	2
7533, 4, 6, 7, 9	Other automotive repair shops	13	6 615	1 719	342	86	5	2
754	Automotive services, except repair	6	(D)	(D)	(D)	(D)	1	-
76	**Miscellaneous repair services**	**36**	**6 403**	**1 470**	**332**	**90**	**18**	**1**
762	Electrical repair shops	20	(D)	(D)	(D)	(D)	9	1
7622	Radio and television repair shops	7	(D)	(D)	(D)	(D)	3	1
7623, 9	Other electrical and electronic repair shops	13	4 125	918	199	42	6	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	12	1 219	247	53	21	7	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**105**	**92 037**	**11 647**	**2 871**	**947**	**20**	**5**
781, 2	Motion picture production, distribution, and services	8	(D)	(D)	(D)	(D)	2	-
783	Motion picture theaters	11	4 305	496	111	90	-	1
784	Video tape rental	19	(D)	(D)	(D)	(D)	4	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	6	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	6	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	55	9 822	2 620	601	399	12	2
80	**Health services**	**228**	**86 131**	**34 576**	**8 582**	**1 644**	**133**	**14**
801	Offices and clinics of doctors of medicine	99	39 769	16 007	4 133	554	59	5
802	Offices and clinics of dentists	71	18 534	7 158	1 723	397	46	4
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	2	-
804	Offices and clinics of other health practitioners	35	(D)	(D)	(D)	(D)	20	3
8041	Offices and clinics of chiropractors	10	(D)	(D)	(D)	(D)	5	1
8042	Offices and clinics of optometrists	9	1 968	402	94	31	6	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	16	1 759	625	183	38	9	-
805	Nursing and personal care facilities	4	9 762	5 045	1 119	414	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	17	13 254	5 114	1 280	186	6	2
81	**Legal services**	**91**	**33 964**	**14 336**	**3 181**	**504**	**36**	**26**
823, 4, 9	**Selected educational services**	**9**	**730**	**241**	**48**	**32**	**3**	**-**
83	**Social services**	**54**	**5 352**	**2 243**	**499**	**284**	**27**	**4**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**164**	**54 541**	**25 165**	**5 958**	**1 131**	**44**	**11**
871	Engineering, architectural, and surveying services	67	27 270	13 169	2 879	513	15	5
872	Accounting, auditing, and bookkeeping services	40	11 442	5 656	1 491	313	21	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	8	1 527	677	146	66	-	-
874	Management and public relations services	49	14 302	5 463	1 442	239	8	1
89	**Services, n.e.c.**	**16**	**2 040**	**942**	**164**	**30**	**1**	**-**
	RUTLAND COUNTY							
	Total	**523**	**179 331**	**64 893**	**16 580**	**5 015**	**195**	**37**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**69**	**26 869**	**7 340**	**2 125**	**886**	**11**	**6**
7011	Hotels and motels	59	26 026	7 161	2 109	878	8	5
7011 pt.	Hotels	33	20 089	5 933	1 787	675	4	2
7011 pt.	Motels, motor hotels, and tourist courts	26	5 937	1 228	322	203	4	3
702, 3	Other lodging places	10	843	179	16	8	3	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	RUTLAND COUNTY—Con.							
72	**Personal services**	**57**	**(D)**	**(D)**	**(D)**	**(D)**	**25**	**8**
721	Laundry, cleaning, and garment services	15	4 122	1 307	320	120	7	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	(D)	-	-
7216	Drycleaning plants, except rug cleaning*	5	696	225	52	21	3	1
7217	Carpet and upholstery cleaning	4	328	95	20	11	4	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	1	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	28	1 916	804	179	88	12	6
723	Beauty shops	28	1 916	804	179	88	12	6
724	Barber shops	-	-	-	-	-	-	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	8	2 074	408	115	28	3	-
729	Miscellaneous personal services	5	(D)	(D)	(D)	(D)	2	1
73	**Business services**	**59**	**22 083**	**9 609**	**2 190**	**698**	**16**	**-**
731	Advertising	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	17	1 194	511	126	81	6	-
735	Miscellaneous equipment rental and leasing	4	1 308	424	94	21	-	-
736	Personnel supply services	3	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	4	219	78	15	6	2	-
738	Miscellaneous business services	19	4 657	1 901	450	204	5	-
75	**Automotive repair, services, and parking**	**52**	**8 376**	**1 734**	**421**	**140**	**26**	**2**
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	43	7 115	1 356	328	109	24	2
7532	Top, body, and upholstery repair shops and paint shops	17	2 500	448	113	39	13	-
7538	General automotive repair shops	20	3 377	657	159	54	9	1
7533, 4, 6, 7, 9	Other automotive repair shops	6	1 238	251	56	16	2	1
754	Automotive services, except repair	7	(D)	(D)	(D)	(D)	2	-
76	**Miscellaneous repair services**	**21**	**3 288**	**987**	**212**	**66**	**11**	**1**
762	Electrical repair shops	3	(D)	(D)	(D)	(D)	2	-
7622	Radio and television repair shops	-	-	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	2	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	-	1
764	Reupholstery and furniture repair	6	1 505	465	98	32	5	-
769	Miscellaneous repair shops and related services	11	1 061	325	77	26	4	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**35**	**54 414**	**16 454**	**4 926**	**1 655**	**6**	**1**
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	(D)	(D)	(D)	(D)	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	4	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	24	(D)	(D)	(D)	(D)	5	1
80	**Health services**	**114**	**32 132**	**14 936**	**3 680**	**821**	**59**	**7**
801	Offices and clinics of doctors of medicine	57	16 422	8 105	2 035	299	30	3
802	Offices and clinics of dentists	26	6 773	2 740	741	161	15	2
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	16	2 088	527	99	36	9	-
8041	Offices and clinics of chiropractors	7	830	238	42	16	5	-
8042	Offices and clinics of optometrists	5	870	132	31	12	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	388	157	26	8	2	-
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	8	370	123	31	20	3	2
81	**Legal services**	**45**	**13 418**	**6 617**	**1 354**	**355**	**17**	**10**
823, 4, 9	**Selected educational services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
83	**Social services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**-**

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	RUTLAND COUNTY—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**49**	**8 482**	**3 832**	**866**	**181**	**19**	**2**
871	Engineering, architectural, and surveying services	20	3 398	1 694	347	73	7	-
872	Accounting, auditing, and bookkeeping services	20	4 039	1 979	489	94	8	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	8	(D)	(D)	(D)	(D)	3	-
89	**Services, n.e.c.**	**6**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
	WASHINGTON COUNTY							
	Total	**488**	**109 340**	**36 751**	**9 441**	**2 858**	**237**	**35**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**33**	**12 080**	**3 574**	**945**	**371**	**14**	**1**
7011	Hotels and motels	28	11 571	3 470	918	355	11	-
7011 pt.	Hotels	15	9 201	2 992	817	292	5	-
7011 pt.	Motels, motor hotels, and tourist courts	13	2 370	478	101	63	6	-
702, 3	Other lodging places	5	509	104	27	16	3	1
72	**Personal services**	**47**	**4 913**	**1 604**	**405**	**151**	**26**	**4**
721	Laundry, cleaning, and garment services	11	1 640	530	124	55	5	-
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	3	578	220	50	24	1	-
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	2	-
722	Photographic studios, portrait	1	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops	26	1 967	778	188	79	17	2
723	Beauty shops	22	(D)	(D)	(D)	(D)	14	1
724	Barber shops	4	(D)	(D)	(D)	(D)	3	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	4	954	217	80	11	1	1
729	Miscellaneous personal services	3	139	39	2	1	1	1
73	**Business services**	**58**	**12 274**	**3 828**	**1 005**	**426**	**21**	**3**
731	Advertising	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	9	1 502	760	187	137	5	-
735	Miscellaneous equipment rental and leasing	9	3 328	574	129	44	1	-
736	Personnel supply services	-	-	-	-	-	-	-
737	Computer programming, data processing, and other computer related services	4	1 821	490	134	22	-	-
738	Miscellaneous business services	23	3 795	1 296	343	145	12	3
75	**Automotive repair, services, and parking**	**48**	**8 559**	**1 692**	**377**	**126**	**30**	**1**
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	41	7 536	1 456	321	95	27	1
7532	Top, body, and upholstery repair shops and paint shops	8	964	233	48	13	7	-
7538	General automotive repair shops	23	3 915	626	145	45	16	1
7533, 4, 6, 7, 9	Other automotive repair shops	10	2 657	597	128	37	4	-
754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	2	-
76	**Miscellaneous repair services**	**14**	**4 878**	**1 159**	**269**	**55**	**6**	**1**
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	2	-
7622	Radio and television repair shops	1	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	8	3 848	985	204	42	3	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**39**	**18 459**	**5 492**	**1 819**	**636**	**8**	**6**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	5	816	124	22	24	-	-
784	Video tape rental	6	974	203	40	17	4	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	-	-
793	Bowling centers	1	(D)	(D)	(D)	(D)	-	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	25	15 745	4 768	1 689	580	4	4

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	WASHINGTON COUNTY—Con.							
80	**Health services**	**95**	**20 900**	**8 349**	**1 942**	**488**	**68**	**3**
801	Offices and clinics of doctors of medicine	49	11 426	4 712	1 100	183	32	3
802	Offices and clinics of dentists	25	4 916	1 525	353	135	21	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	13	1 841	294	69	27	12	-
8041	Offices and clinics of chiropractors	5	(D)	(D)	(D)	(D)	5	-
8042	Offices and clinics of optometrists	6	1 241	171	42	15	6	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	2	(D)	(D)	(D)	(D)	1	-
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	3	(D)	(D)	(D)	(D)	1	-
81	**Legal services**	**45**	**8 271**	**2 974**	**661**	**144**	**24**	**12**
823, 4, 9	**Selected educational services**	**6**	**2 372**	**698**	**152**	**44**	**1**	**-**
83	**Social services**	**24**	**2 166**	**898**	**226**	**118**	**14**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**70**	**13 813**	**6 234**	**1 561**	**291**	**24**	**3**
871	Engineering, architectural, and surveying services	31	(D)	(D)	(D)	(D)	7	2
872	Accounting, auditing, and bookkeeping services	25	3 669	1 671	427	87	14	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	12	2 675	1 196	423	50	3	-
89	**Services, n.e.c.**	**9**	**855**	**249**	**79**	**8**	**1**	**-**
	WINDHAM COUNTY							
	Total	**396**	**150 308**	**44 051**	**12 147**	**4 050**	**170**	**31**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**70**	**24 704**	**7 275**	**2 142**	**996**	**12**	**4**
7011	Hotels and motels	66	(D)	(D)	(D)	(D)	11	4
7011 pt.	Hotels	36	17 873	5 398	1 732	722	8	1
7011 pt.	Motels, motor hotels, and tourist courts	30	(D)	(D)	(D)	(D)	3	3
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	1	-
72	**Personal services**	**30**	**3 802**	**1 329**	**308**	**134**	**11**	**3**
721	Laundry, cleaning, and garment services	9	1 557	469	108	42	3	-
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	3	495	71	17	10	1	-
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	(D)	1	-
7217	Carpet and upholstery cleaning	-	-	-	-	-	-	-
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	14	1 176	601	142	68	5	3
723	Beauty shops	14	1 176	601	142	68	5	3
724	Barber shops	-	-	-	-	-	-	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	3	818	210	36	10	-	-
729	Miscellaneous personal services	2	(D)	(D)	(D)	(D)	1	-
73	**Business services**	**53**	**9 430**	**4 610**	**1 043**	**312**	**20**	**4**
731	Advertising	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	-	-	-	-	-	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	780	287	84	40	6	-
734	Services to dwellings and other buildings	17	1 759	748	162	98	10	-
735	Miscellaneous equipment rental and leasing	3	(D)	(D)	(D)	(D)	-	-
736	Personnel supply services	-	-	-	-	-	-	-
737	Computer programming, data processing, and other computer related services	7	1 090	393	69	22	1	1
738	Miscellaneous business services	14	4 721	2 773	635	132	3	1
75	**Automotive repair, services, and parking**	**29**	**7 920**	**1 776**	**406**	**122**	**11**	**1**
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	24	5 213	1 389	326	90	9	1
7532	Top, body, and upholstery repair shops and paint shops	4	(D)	(D)	(D)	(D)	2	-
7538	General automotive repair shops	18	3 746	991	222	61	7	1
7533, 4, 6, 7, 9	Other automotive repair shops	2	(D)	(D)	(D)	(D)	-	-
754	Automotive services, except repair	2	(D)	(D)	(D)	(D)	2	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	WINDHAM COUNTY—Con.							
75	**Miscellaneous repair services**	**10**	**1 336**	**324**	**76**	**17**	**4**	**1**
762	Electrical repair shops	1	(D)	(D)	(D)	(D)	–	1
7622	Radio and television repair shops	1	(D)	(D)	(D)	(D)	–	1
7623, 9	Other electrical and electronic repair shops	–	–	–	–	–	–	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	–	–	–	–	–	–	–
769	Miscellaneous repair shops and related services	9	(D)	(D)	(D)	(D)	4	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**36**	**69 515**	**16 426**	**5 380**	**1 646**	**11**	**–**
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	–	–
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	3	217	47	8	4	3	–
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	249	109	30	10	3	–
793	Bowling centers	3	453	114	28	21	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	21	67 771	15 963	5 280	1 587	5	–
80	**Health services**	**87**	**18 189**	**6 517**	**1 486**	**465**	**58**	**7**
801	Offices and clinics of doctors of medicine	42	8 759	3 111	717	161	26	4
802	Offices and clinics of dentists	22	3 667	983	216	77	17	1
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	13	1 940	322	75	35	11	1
8041	Offices and clinics of chiropractors	5	855	178	40	20	4	1
8042	Offices and clinics of optometrists	4	943	95	23	8	4	–
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	142	49	12	7	3	–
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	–	1
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	7	(D)	(D)	(D)	(D)	4	–
81	**Legal services**	**35**	**6 680**	**2 112**	**470**	**129**	**21**	**9**
823, 4, 9	**Selected educational services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**–**
83	**Social services**	**9**	**338**	**160**	**37**	**28**	**4**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**30**	**8 058**	**3 365**	**770**	**189**	**15**	**1**
871	Engineering, architectural, and surveying services	12	2 133	849	178	45	7	–
872	Accounting, auditing, and bookkeeping services	11	3 143	1 539	362	71	6	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	–	–	–	–	–	–	–
874	Management and public relations services	7	2 782	977	230	73	2	–
89	**Services, n.e.c.**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**2**	**–**
	WINDSOR COUNTY							
	Total	**437**	**118 875**	**38 797**	**9 813**	**3 183**	**198**	**32**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**63**	**26 370**	**7 925**	**2 002**	**867**	**16**	**8**
701	Hotels and motels	52	25 452	7 686	1 956	825	12	6
7011 pt.	Hotels	24	15 371	5 059	1 329	559	4	4
7011 pt.	Motels, motor hotels, and tourist courts	28	10 081	2 627	627	266	8	2
702, 3	Other lodging places	11	918	239	46	42	4	2
72	**Personal services**	**43**	**4 521**	**1 452**	**303**	**127**	**30**	**–**
721	Laundry, cleaning, and garment services	9	(D)	(D)	(D)	(D)	8	–
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	(D)	2	–
7216	Drycleaning plants, except rug cleaning*	3	705	210	39	22	3	–
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	3	–
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	–	–
7212, 9	Other laundry, cleaning, and garment services*	–	–	–	–	–	–	–
722	Photographic studios, portrait	1	(D)	(D)	(D)	(D)	1	–
723, 4	Beauty and barber shops	25	1 461	589	131	58	19	–
723	Beauty shops	25	1 461	589	131	58	19	–
724	Barber shops	–	–	–	–	–	–	–
725	Shoe repair shops and shoeshine parlors	–	–	–	–	–	–	–
726	Funeral service and crematories	7	1 525	440	78	12	1	–
729	Miscellaneous personal services	1	(D)	(D)	(D)	(D)	1	–
73	**Business services**	**51**	**19 428**	**5 611**	**1 563**	**339**	**19**	**3**
731	Advertising	3	(D)	(D)	(D)	(D)	–	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	–	–	–	–	–	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	1	1
734	Services to dwellings and other buildings	19	2 670	768	177	75	12	–
735	Miscellaneous equipment rental and leasing	2	(D)	(D)	(D)	(D)	–	–

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	WINDSOR COUNTY—Con.							
73	**Business services**—Con.							
736	Personnel supply services	1	(D)	(D)	(D)	(D)	–	–
737	Computer programming, data processing, and other computer related services	8	11 250	3 235	994	136	2	–
738	Miscellaneous business services	13	2 572	786	207	91	4	2
75	**Automotive repair, services, and parking**	**34**	**6 850**	**1 498**	**324**	**91**	**23**	**2**
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	(D)	–	–
752	Automobile parking	–	–	–	–	–	–	–
753	Automotive repair shops	31	6 648	1 464	316	87	23	1
7532	Top, body, and upholstery repair shops and paint shops	11	(D)	(D)	(D)	(D)	8	1
7538	General automotive repair shops	19	3 955	699	144	45	14	–
7533, 4, 6, 7, 9	Other automotive repair shops	1	(D)	(D)	(D)	(D)	1	–
754	Automotive services, except repair	2	(D)	(D)	(D)	(D)	–	1
76	**Miscellaneous repair services**	**10**	**749**	**255**	**76**	**29**	**5**	**–**
762	Electrical repair shops	3	(D)	(D)	(D)	(D)	2	–
7622	Radio and television repair shops	–	–	–	–	–	–	–
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	2	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	1	–
769	Miscellaneous repair shops and related services	5	502	172	57	22	2	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**29**	**16 573**	**4 014**	**1 501**	**609**	**5**	**1**
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	–	–
783	Motion picture theaters	1	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	4	559	51	14	4	3	–
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	2	(D)	(D)	(D)	(D)	–	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	20	15 380	3 753	1 440	568	2	–
80	**Health services**	**81**	**19 852**	**8 208**	**1 854**	**570**	**47**	**4**
801	Offices and clinics of doctors of medicine	33	6 687	2 542	619	140	18	4
802	Offices and clinics of dentists	24	4 171	1 497	367	88	15	–
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	–	–
804	Offices and clinics of other health practitioners	14	2 513	412	92	37	13	–
8041	Offices and clinics of chiropractors	4	900	159	35	14	4	–
8042	Offices and clinics of optometrists	5	1 206	177	38	13	5	–
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	407	76	19	10	4	–
805	Nursing and personal care facilities	4	4 174	2 717	567	255	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	5	(D)	(D)	(D)	(D)	1	–
81	**Legal services**	**48**	**8 652**	**2 952**	**688**	**161**	**25**	**12**
823, 4, 9	**Selected educational services**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
83	**Social services**	**19**	**1 556**	**614**	**144**	**84**	**11**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**51**	**13 391**	**5 906**	**1 281**	**287**	**14**	**1**
871	Engineering, architectural, and surveying services	30	(D)	(D)	(D)	(D)	9	–
872	Accounting, auditing, and bookkeeping services	12	1 274	499	115	32	3	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	–	–
874	Management and public relations services	8	1 494	513	107	24	2	–
89	**Services, n.e.c.**	**8**	**933**	**282**	**77**	**19**	**1**	**–**

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BURLINGTON, VT MSA							
	Total	**1 158**	**462 056**	**153 361**	**36 375**	**11 678**	**438**	**101**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**58**	**36 660**	**9 279**	**2 144**	**1 258**	**19**	**9**
7011	Hotels and motels	45	34 900	8 865	2 103	1 233	17	7
7011 pt.	Hotels	11	24 260	6 215	1 559	948	2	1
7011 pt.	Motels, motor hotels, and tourist courts	34	10 340	2 650	544	285	15	6
702, 3	Other lodging places	13	2 060	414	41	25	2	2
72	**Personal services**	**152**	**19 117**	**6 819**	**1 655**	**887**	**57**	**17**
721	Laundry, cleaning, and garment services	41	5 312	1 858	486	274	14	11
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	16	1 490	404	110	91	4	8
7216	Drycleaning plants, except rug cleaning*	13	3 074	1 217	314	142	5	–
7217	Carpet and upholstery cleaning	8	546	192	51	34	2	3
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	8	(D)	(D)	(D)	(D)	4	–
723, 4	Beauty and barber shops	71	7 683	3 438	789	331	31	5
723	Beauty shops	70	(D)	(D)	(D)	(D)	30	5
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	–
726	Funeral service and crematories	8	2 328	515	123	27	1	–
729	Miscellaneous personal services	21	2 610	801	213	229	4	1
73	**Business services**	**186**	**98 937**	**41 943**	**9 862**	**4 603**	**55**	**10**
731	Advertising	15	5 785	2 831	649	131	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	16	5 372	1 273	260	86	2	2
734	Services to dwellings and other buildings	49	17 857	10 542	2 342	1 153	29	5
735	Miscellaneous equipment rental and leasing	13	4 576	1 357	293	76	3	–
736	Personnel supply services	16	(D)	(D)	(D)	(D)	2	–
737	Computer programming, data processing, and other computer related services	27	39 306	11 464	3 047	407	2	–
738	Miscellaneous business services	48	9 771	3 578	760	245	16	3
75	**Automotive repair, services, and parking**	**76**	**30 297**	**6 347**	**1 469**	**423**	**35**	**3**
751	Automotive rental and leasing, without drivers	9	8 397	1 100	252	90	–	–
752	Automobile parking	2	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	59	19 532	4 767	1 112	283	34	3
7532	Top, body, and upholstery repair shops and paint shops	25	5 817	1 458	413	111	17	1
7538	General automotive repair shops	23	7 513	1 703	372	91	13	1
7533, 4, 6, 7, 9	Other automotive repair shops	11	6 202	1 606	327	81	4	1
754	Automotive services, except repair	6	(D)	(D)	(D)	(D)	1	–
76	**Miscellaneous repair services**	**35**	**6 300**	**1 440**	**326**	**85**	**17**	**1**
762	Electrical repair shops	20	4 885	1 136	261	58	9	1
7622	Radio and television repair shops	7	760	216	62	16	3	1
7623, 9	Other electrical and electronic repair shops	13	4 125	918	199	42	6	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	3	196	57	12	6	1	–
769	Miscellaneous repair shops and related services	12	1 219	247	53	21	7	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**99**	**90 411**	**11 114**	**2 726**	**852**	**19**	**6**
781, 2	Motion picture production, distribution, and services	8	(D)	(D)	(D)	(D)	2	–
783	Motion picture theaters	11	4 305	496	111	90	–	1
784	Video tape rental	19	(D)	(D)	(D)	(D)	5	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	269	148	30	10	–	–
793	Bowling centers	6	(D)	(D)	(D)	(D)	1	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	50	8 334	2 125	460	311	10	3
80	**Health services**	**225**	**84 985**	**33 990**	**8 443**	**1 623**	**132**	**14**
801	Offices and clinics of doctors of medicine	99	39 326	15 716	4 078	544	60	5
802	Offices and clinics of dentists	70	17 926	6 875	1 643	388	46	4
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	2	–
804	Offices and clinics of other health practitioners	34	4 733	1 238	324	91	19	3
8041	Offices and clinics of chiropractors	10	1 045	214	49	23	5	1
8042	Offices and clinics of optometrists	9	1 968	402	94	31	6	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	15	1 720	622	181	37	8	–
805	Nursing and personal care facilities	4	9 762	5 045	1 119	414	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	16	(D)	(D)	(D)	(D)	5	2
81	**Legal services**	**92**	**34 057**	**14 365**	**3 187**	**507**	**37**	**26**
823, 4, 9	**Selected educational services**	**9**	**730**	**241**	**48**	**32**	**3**	**–**

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BURLINGTON, VT MSA—Con.							
83	**Social services**	50	5 212	2 198	488	272	23	4
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	161	53 391	24 744	5 879	1 112	41	11
871	Engineering, architectural, and surveying services	63	26 581	12 948	2 839	500	13	5
872	Accounting, auditing, and bookkeeping services	40	11 466	5 870	1 493	314	20	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	7	949	421	92	55	-	-
874	Management and public relations services	51	14 395	5 505	1 455	243	8	1
89	**Services, n.e.c.**	15	1 959	881	148	24	1	-

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	BURLINGTON, VT MSA					
	Total	174	205 675	91 476	20 594	5 251
7032, 704	**Camps and membership lodging**	10	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	14	7 291	2 293	335	118
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	27	156 249	72 403	16 206	3 601
81	**Legal aid societies and similar legal services**	2	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	7	830	280	70	21
83	**Social services**	62	23 249	10 337	2 511	863
861, 2, 4, 9	**Selected membership organizations**	49	7 326	2 967	693	385
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	3	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	Total	3 254	890 831	295 064	74 741	24 996	1 511	225
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	426	191 196	55 319	15 153	6 614	103	42
7011	Hotels and motels	370	183 924	53 780	14 981	6 501	85	35
7011 pt.	Hotels	186	142 363	43 867	12 716	5 173	40	16
7011 pt.	Hotels, 25 guestrooms or more	94	126 964	40 518	11 735	4 569	11	9
7011 pt.	Hotels, less than 25 guestrooms	92	15 399	3 349	981	604	29	7
7011 pt.	Motels, motor hotels, and tourist courts	184	41 561	9 913	2 265	1 328	45	19
7011 pt.	Motels, tourist courts	160	30 918	6 991	1 559	957	43	19
7011 pt.	Motor hotels	24	10 643	2 922	706	371	2	-
702, 3	Other lodging places	56	7 272	1 539	172	113	18	7
702	Rooming and boarding houses	18	1 282	266	74	63	10	3
703	Camps and recreational vehicle parks	38	5 990	1 273	98	50	8	4
72	**Personal services**	334	41 757	13 076	3 051	1 228	186	26
721	Laundry, cleaning, and garment services	77	17 847	5 243	1 225	486	37	3
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	7	4 358	1 466	335	123	1	1
7215	Coin-operated laundries and drycleaning	27	2 203	505	118	75	13	-
7216	Drycleaning plants, except rug cleaning*	22	3 119	978	217	107	11	2
7217	Carpet and upholstery cleaning	12	1 278	411	80	42	9	-
7218	Industrial launderers*	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	-
7212	Garment pressing, and agents for laundries and drycleaners	1	(D)	(D)	(D)	(D)	1	-
7219	Laundry and garment services, n.e.c.*	2	(D)	(D)	(D)	(D)	2	-
7219 pt.	Diaper and other laundry services, n.e.c.*	1	(D)	(D)	(D)	(D)	1	-
7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	9	(D)	(D)	(D)	(D)	6	1
723, 4	Beauty and barber shops	170	11 372	4 834	1 085	523	115	18
723	Beauty shops	164	(D)	(D)	(D)	(D)	110	17
724	Barber shops	6	(D)	(D)	(D)	(D)	5	1
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	-
726	Funeral service and crematories	47	10 503	2 501	614	142	6	2
729	Miscellaneous personal services	28	1 153	332	89	61	19	2
7291	Tax return preparation services	11	490	150	60	43	9	-
7299	Miscellaneous personal services, n.e.c.	17	663	182	29	18	10	2
73	**Business services**	347	89 899	31 262	7 429	2 450	136	13
731	Advertising	18	4 712	2 093	438	105	3	-
7311	Advertising agencies	16	(D)	(D)	(D)	(D)	2	-
7312	Outdoor advertising services	-	-	-	-	-	-	-
7313	Radio, television, publishers' advertising representatives	-	-	-	-	-	-	-
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	(D)	(D)	(D)	(D)	2	-
7322	Adjustment and collection services	5	(D)	(D)	(D)	(D)	2	-
7323	Credit reporting services	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	41	16 020	6 864	1 625	420	14	1
7331	Direct mail advertising services	7	(D)	(D)	(D)	(D)	-	-
7334	Photocopying and duplicating services	3	(D)	(D)	(D)	(D)	-	1
7334 pt.	Blueprinting and photocopying services	2	(D)	(D)	(D)	(D)	-	1
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services	7	(D)	(D)	(D)	(D)	5	-
7335, 9	Commercial photography, art, and graphics	24	(D)	(D)	(D)	(D)	9	-
7335	Commercial photography	9	(D)	(D)	(D)	(D)	2	-
7336	Commercial art and graphic design	15	1 710	550	140	39	7	-
734	Services to dwellings and other buildings	108	11 709	4 115	920	511	64	1
7342	Disinfecting and pest control services	5	(D)	(D)	(D)	(D)	1	-
7349	Building cleaning and maintenance services, n.e.c.	103	(D)	(D)	(D)	(D)	63	1
7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	102	11 271	3 987	886	494	63	1
735	Miscellaneous equipment rental and leasing	28	9 648	2 164	478	133	3	1
7352	Medical equipment rental and leasing	5	(D)	(D)	(D)	(D)	-	1
7353	Heavy construction equipment rental and leasing	3	(D)	(D)	(D)	(D)	1	-
7359	Equipment rental and leasing, n.e.c.	20	5 272	1 304	279	90	2	-
736	Personnel supply services	8	(D)	(D)	(D)	(D)	1	-
7361	Employment agencies	3	(D)	(D)	(D)	(D)	-	-
7363	Help supply services	5	1 007	701	144	227	1	-
737	Computer programming, data processing, and other computer related services	35	17 932	5 157	1 387	223	8	3
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	23	14 609	3 837	1 008	144	5	2
7371	Computer programming services	16	(D)	(D)	(D)	(D)	4	2
7372	Prepackaged software	2	(D)	(D)	(D)	(D)	1	-
7373	Computer integrated systems design	5	11 241	2 676	759	90	-	-
7374, 5, 6	Data processing services	7	2 348	1 023	321	64	-	1
7374, 5	Computer processing, information retrieval	7	2 348	1 023	321	64	1	1
7376	Computer facilities management services	-	-	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	975	297	58	15	2	-
7377	Computer rental and leasing	-	-	-	-	-	-	-
7378	Computer maintenance and repair	-	-	-	-	-	-	-
7379	Computer related services, n.e.c.	5	975	297	58	15	2	-

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

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1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
73	**Business services**—Con.							
738	Miscellaneous business services	103	21 800	8 507	2 094	748	41	7
7381, 2	Detective agencies and protective services	16	(D)	(D)	(D)	(D)	4	2
7381	Detective, guard, and armored car services	10	5 273	3 414	818	247	3	-
7382	Security systems services	6	(D)	(D)	(D)	(D)	1	2
7383	News syndicates	3	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	12	5 166	1 399	381	133	2	1
7389	Business services, n.e.c.	72	9 935	3 270	800	339	35	4
7389 pt.	Sign painting shops	6	(D)	(D)	(D)	(D)	4	-
7389 pt.	Interior designing	3	(D)	(D)	(D)	(D)	3	-
7389 pt.	Telephone answering services	12	(D)	(D)	(D)	(D)	8	-
7389 pt.	Other business services	51	7 045	2 417	605	248	20	4
75	**Automotive repair, services, and parking**	**288**	**54 548**	**11 151**	**2 485**	**819**	**171**	**15**
751	Automotive rental and leasing, without drivers	10	3 943	490	113	35	1	-
7513	Truck rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	-
7514, 5	Passenger car rental and leasing, without drivers	6	(D)	(D)	(D)	(D)	1	-
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
752 pt.	Parking lots	-	-	-	-	-	-	-
752 pt.	Parking structures	-	-	-	-	-	-	-
753	Automotive repair shops	255	47 077	9 724	2 158	683	163	13
7532	Top, body, and upholstery repair shops and paint shops	80	13 367	3 080	699	227	59	1
7532 pt.	Top and body repair shops	77	(D)	(D)	(D)	(D)	57	1
7532 pt.	Paint shops	3	(D)	(D)	(D)	(D)	2	-
7538	General automotive repair shops	147	26 597	5 074	1 142	362	94	10
7538 pt.	General automotive repair shops, except diesel	144	(D)	(D)	(D)	(D)	93	10
7538 pt.	Diesel repair shops	3	(D)	(D)	(D)	(D)	1	-
7533, 4, 6, 7, 9	Other automotive repair shops	28	7 113	1 570	317	94	10	2
7533	Automotive exhaust system repair shops	7	(D)	(D)	(D)	(D)	2	-
7534	Tire retreading and repair shops	4	(D)	(D)	(D)	(D)	-	-
7536	Automotive glass replacement shops	4	837	211	46	15	3	-
7537	Automotive transmission repair shops	4	(D)	(D)	(D)	(D)	3	-
7539	Automotive repair shops, n.e.c.	9	(D)	(D)	(D)	(D)	2	2
7539 pt.	Radiator repair	1	(D)	(D)	(D)	(D)	-	-
7539 pt.	Brake, front end, and wheel alignment	3	(D)	(D)	(D)	(D)	-	1
7539 pt.	Automotive electrical and fuel system services	1	(D)	(D)	(D)	(D)	1	-
7539 pt.	Other automotive repair shops, n.e.c.	4	510	64	4	3	1	1
754	Automotive services, except repair	23	3 528	937	214	101	7	2
7542	Carwashes	15	2 013	597	143	80	5	2
7549	Automotive services, except repair and carwashes	8	1 515	340	71	21	2	-
76	**Miscellaneous repair services**	**104**	**17 165**	**4 300**	**976**	**297**	**58**	**5**
762	Electrical repair shops	16	2 133	556	121	32	8	1
7622	Radio and television repair shops	3	202	35	8	4	2	1
7623, 9	Other electrical and electronic repair shops	13	1 931	521	113	28	6	-
7623	Refrigeration and air-conditioning service and repair shops	6	1 222	311	71	18	3	-
7629	Electrical and electronic repair shops, n.e.c.	7	709	210	42	10	3	-
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	1	1
764	Reupholstery and furniture repair	17	(D)	(D)	(D)	(D)	14	1
769	Miscellaneous repair shops and related services	69	12 320	2 996	694	206	33	2
7692	Welding repair	8	(D)	(D)	(D)	(D)	5	-
7694	Armature rewinding shops	2	(D)	(D)	(D)	(D)	-	-
7699	Repair shops and related services, n.e.c.	59	(D)	(D)	(D)	(D)	28	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**252**	**189 034**	**50 725**	**15 403**	**5 483**	**60**	**12**
781, 2	Motion picture production, distribution, and services	6	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	23	3 864	625	139	144	1	1
7832	Motion picture theaters, except drive-in	20	(D)	(D)	(D)	(D)	1	1
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	40	(D)	(D)	(D)	(D)	23	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	8	740	324	71	24	4	-
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	(D)	(D)	(D)	(D)	2	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)	2	-
793	Bowling centers	18	(D)	(D)	(D)	(D)	-	2

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**—Con.							
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	157	173 008	46 840	14 569	5 014	32	7
794	Commercial sports	9	5 658	1 110	171	72	–	–
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	–	–
7948	Racing, including track operation	8	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	148	167 350	45 730	14 398	4 942	32	7
791	Dance studios, schools, and halls	8	(D)	(D)	(D)	(D)	7	–
7991	Physical fitness facilities	26	5 429	1 644	376	217	4	3
7992	Public golf courses	3	(D)	(D)	(D)	(D)	3	–
7993	Coin-operated amusement devices	8	2 324	401	107	30	2	1
7996	Amusement parks	1	(D)	(D)	(D)	(D)	–	–
7997	Membership sports and recreation clubs	28	7 696	2 192	303	198	1	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	74	150 820	41 252	13 588	4 471	15	2
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	(D)	–	–
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	(D)	–	–
7999 pt.	Billiard and pool establishments	–	–	–	–	–	–	–
7999 pt., 84	Other recreation and amusements, including museums	72	(D)	(D)	(D)	(D)	15	2
80	**Health services**	**652**	**102 807**	**69 173**	**16 114**	**4 584**	**403**	**30**
801	Offices and clinics of doctors of medicine	326	77 258	32 612	7 681	1 384	191	20
801 pt.	Offices of doctors of medicine	322	(D)	(D)	(D)	(D)	190	20
801 pt.	Clinics of doctors of medicine	4	(D)	(D)	(D)	(D)	1	–
802	Offices and clinics of dentists	167	33 222	11 173	2 705	811	119	4
802 pt.	Offices of dentists	165	(D)	(D)	(D)	(D)	118	4
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	1	–
803	Offices and clinics of doctors of osteopathy	7	(D)	(D)	(D)	(D)	6	–
804	Offices and clinics of other health practitioners	86	11 904	2 334	518	199	71	1
8041	Offices and clinics of chiropractors	34	4 226	940	197	82	29	1
8042	Offices and clinics of optometrists	30	5 927	893	209	71	25	–
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	22	1 751	501	112	46	17	–
8043	Offices and clinics of podiatrists	5	520	143	32	9	5	–
8049	Offices and clinics of health practitioners, n.e.c.	17	1 231	358	80	37	12	–
805	Nursing and personal care facilities	37	35 595	21 198	4 817	2 063	3	3
8051	Skilled nursing care facilities	20	(D)	(D)	(D)	(D)	1	1
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	17	(D)	(D)	(D)	(D)	2	2
8052	Intermediate care facilities	7	(D)	(D)	(D)	(D)	–	–
8059	Nursing and personal care facilities, n.e.c.	10	926	373	99	61	2	2
806	Hospitals	–	–	–	–	–	–	–
8062	General medical and surgical hospitals	–	–	–	–	–	–	–
8063	Psychiatric hospitals	–	–	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	–	–	–	–	–	–	–
807, 8, 9	Other health services	29	(D)	(D)	(D)	(D)	13	2
807	Medical and dental laboratories	13	(D)	(D)	(D)	(D)	5	–
8071	Medical laboratories	5	(D)	(D)	(D)	(D)	–	–
8072	Dental laboratories	8	472	171	38	13	5	–
808	Home health care services	7	(D)	(D)	(D)	(D)	5	–
809	Miscellaneous health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)	3	2
8092	Kidney dialysis centers	–	–	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	7	(D)	(D)	(D)	(D)	3	1
8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)	–	1
81	**Legal services**	**297**	**58 120**	**22 675**	**5 061**	**1 072**	**164**	**62**
823, 4, 9	**Selected educational services**	**20**	**3 589**	**1 123**	**232**	**73**	**7**	**–**
823	Libraries	3	28	10	3	3	2	–
824	Vocational schools	5	(D)	(D)	(D)	(D)	1	–
829	Schools and educational services, n.e.c.	12	(D)	(D)	(D)	(D)	4	–
83	**Social services**	**142**	**14 168**	**5 649**	**1 310**	**713**	**80**	**7**
835	Child day care services	71	3 174	1 471	327	240	43	4
832, 3, 6, 9	Other social services	71	10 994	4 178	983	473	37	3
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**349**	**64 199**	**28 710**	**6 564**	**1 490**	**136**	**12**
871	Engineering, architectural, and surveying services	157	33 066	15 255	3 169	713	57	2
8711	Engineering services	69	21 457	10 667	2 233	455	12	–
8712	Architectural services	41	8 229	3 149	653	150	14	2
8713	Surveying services	47	3 380	1 439	283	113	31	–
872	Accounting, auditing, and bookkeeping services	119	19 226	8 512	2 116	478	56	10
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	9	1 546	700	173	60	2	–
8731	Commercial physical and biological research	3	(D)	(D)	(D)	(D)	1	–
8732	Commercial economic, sociological, and educational research	3	(D)	(D)	(D)	(D)	1	–
8734	Testing laboratories	3	905	404	86	74	–	–

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**—Con.							
874	Management and public relations services	64	10 361	4 243	1 106	254	21	–
8741	Management services	23	4 527	1 809	443	141	9	–
8742	Management consulting services	25	2 319	903	190	50	7	–
8743	Public relations services	5	233	64	22	6	2	–
8744	Facilities support management services	–	–	–	–	–	–	–
8748	Business consulting services, n.e.c.	11	3 282	1 467	451	57	3	–
89	**Services, n.e.c.**	**43**	**4 349**	**1 901**	**963**	**173**	**9**	**1**

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**723**	**381 630**	**174 768**	**43 818**	**13 530**
7032, 704	**Camps and membership lodging**	**14**	**2 854**	**938**	**159**	**88**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**45**	**7 752**	**2 642**	**462**	**229**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**112**	**262 009**	**130 623**	**33 586**	**9 299**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	11	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	18	(D)	(D)	(D)	(D)
806	Hospitals	17	(D)	(D)	(D)	(D)
808, 9	Other health services	66	27 774	16 159	3 845	1 436
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**55**	**20 491**	**5 381**	**1 273**	**485**
83	**Social services**	**233**	**47 757**	**22 553**	**5 436**	**2 327**
835	Child day care services	67	4 404	2 746	676	426
832, 3, 6, 9	Other social services	166	43 353	19 807	4 760	1 901
832	Individual and family social services	67	(D)	(D)	(D)	(D)
833	Job training and vocational rehabilitation services	8	(D)	(D)	(D)	(D)
836	Residential care	55	16 668	8 799	2 076	852
839	Social services, n.e.c.	36	12 227	3 946	1 043	328
861, 2, 4, 9	**Selected membership organizations**	**242**	**36 910**	**10 692**	**2 456**	**974**
861	Business associations	49	10 959	3 046	759	207
864	Civic, social, and fraternal associations	147	19 726	5 754	1 279	617
862, 9	Other membership organizations	46	6 225	1 890	418	150
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**
873	Research, development, and testing services	10	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	3	489	113	27	7

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Vermont	(X)	**1 352 887**	**1 352 887**	**100.0**	**Vermont**—Con.				
Burlington	1	174 342	174 342	12.9					
South Burlington	2	99 602	273 944	20.2					
Rutland	3	86 595	360 539	26.6	Barre	9	23 965	552 963	40.9
Brattleboro town	4	39 201	399 740	29.5	St. Albans	10	23 863	576 826	42.6
Winooski	5	36 018	435 758	32.2	Springfield town	11	18 631	595 457	44.0
					Colchester town	12	13 048	608 505	45.0
Bennington town	6	34 770	470 528	34.8	Newport	13	11 559	620 064	45.8
Montpelier	7	32 336	502 864	37.2	Bellows Falls	14	6 337	626 401	46.3
Essex Junction	8	26 134	528 998	39.1	Swanton	15	1 706	628 107	46.4

[1]Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Vermont	(X)	**1 352 887**	**1 352 887**	**100.0**	**Vermont**—Con.				
Chittenden	1	475 756	475 756	35.2	Orange	8	41 490	1 223 289	90.4
Rutland	2	179 331	655 087	48.4	Franklin	9	34 007	1 257 296	92.9
Windham	3	150 308	805 395	59.5	Addison	10	32 641	1 289 937	95.3
Windsor	4	118 875	924 270	68.3	Caledonia	11	30 401	1 320 338	97.6
Washington	5	109 340	1 033 610	76.4	Orleans	12	28 689	1 349 027	99.7
Bennington	6	79 930	1 113 540	82.3	Grand Isle	13	3 165	1 352 192	99.9
Lamoille	7	68 259	1 181 799	87.4	Essex	14	695	1 352 887	100.0

[1]Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:
   a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

      The census included only those service nonemployer firms which reported a receipts volume of $1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of $1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

      Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

   b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

      Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.

   b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe
   a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.

   b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

      If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications[2] where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications[3] comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987 are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system . Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).[4]

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

[2]SIC's 7032, 792, 7991 pt. 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

[3]SIC's 7041, 8111 pt., 84 pt., 86, 8733.

[4]Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization), SC87-S-1,* presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.
7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Membership gymnasiums and athletic clubs.
3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999 , as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.

5. Roller skating rinks.

6. Ice skating rinks.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

   Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)--Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)— Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.
General Questions and Instructions

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0553; EXPIRES 06/89

NOTICE — Response to this inquiry **is required by law (title 13, U.S. Code)**. By the same law, your report to the Census Bureau is **confidential**. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

Please complete this form and RETURN TO **BUREAU OF THE CENSUS**
1201 East Tenth Street
Jeffersonville, IN 47134

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE* — *Please read the accompanying instructions before answering the questions.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP Code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO — *Enter current EI No.* ↙

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change. ↙

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

Number of months

a. How many months during 1987 did this firm or organization actively operate this establishment? 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1987.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation — *Give date* →
4 ☐ Sold or leased to another operator — *Give date at right* → *AND enter name, etc., below* ↙

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1987.*

003 1 ☐ Individual proprietorship 0 ☐ Corporation
2 ☐ Partnership
9 ☐ Other — *Specify*
5 ☐ Governmental — *Specify*

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is **$1,125,628**, report either ● *Preferred* or *Acceptable*

	Millions (000)	Thousands (000)	Dollars (000)
●	1	126	
	1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a. **OPERATING RECEIPTS** (taxable) in 1987	010			
b. **REVENUE and EXPENSES** (tax-exempt) in 1987				
(1) REVENUE	010			
(2) EXPENSES (including payroll)	040			

Item 7 — PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1987, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) FIRST QUARTER payroll (Jan. – Mar.)	031			

		Number
b. **Employment in 1987**		
Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)	032	

Item 8 — KIND OF BUSINESS OR ACTIVITY

*Mark (X) the **ONE** box which best describes the business or activity that accounted for the **MAJOR** portion of this establishment's receipts or revenue in 1987.*

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE *Answer Item 15 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.*

Item 15 — OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company? 087 1 ☐ YES → 2 ☐ NO

ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

b. Does this company own or control any other company or companies? 088 1 ☐ YES → 2 ☐ NO

ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) **at the end** of 1987? → 079 Number

If more than one, provide the **physical location** address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
1		Receipts or revenue 081			
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082			
		Census use 083			
2	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
		Receipts or revenue 081			
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082			
		Census use 083			
3	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
		Receipts or revenue 081			
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082			
		Census use 083			

REMARKS — *Please use this space for any explanations that may be essential in understanding your reported data.*

Item 16 — CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — *Print or type*				**Period covered by this report** →	FROM: Mo.	Year	TO: Mo.	Year
Telephone →	Area code	Number	Extension	Signature of authorized person			Date	

CB-I (S-1M)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include** the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — *TAXABLE ESTABLISHMENTS*

OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 6 — DOLLAR VOLUME — *TAX-EXEMPT ESTABLISHMENTS*

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.

c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.
Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 SIC code	Title	Reporting form CB-
70	**HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Recreational vehicle parks and campsites	7002
704	Organization hotels and lodging houses, on membership basis	7002
72	**PERSONAL SERVICES**	
7211	Power laundries, family and commercial	7201
7212	Garment pressing, and agents for laundries and drycleaners	7201
7213	Linen supply	7201
7215 pt.	Coin-operated laundries and drycleaning	7201
7215 pt.	Coin-operated laundry machine routes	7201
7216	Drycleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219 pt.	Diaper service	7201
7219 pt.	Seamstresses and dressmaking services	7202
7219 pt.	Other laundry services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7202
724	Barber shops	7202
725	Shoe repair shops and shoeshine parlors	7202
726	Funeral service and crematories	7202
7291	Tax return preparation services	7202
7299 pt.	Health-related personal services	7202
7299 pt.	Other personal services, n.e.c.	7202
73	**BUSINESS SERVICES**	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313	Radio, television, publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
7322	Adjustment and collection services	7302
7323 pt.	Mercantile reporting services	7302
7323 pt.	Consumer credit reporting services	7302
7331	Direct mail advertising services	7303
7334 pt.	Blueprinting and photocopying services	7303
7334 pt.	Duplicating services, except printing	7303
7335	Commercial photography	7303
7336 pt.	Commercial art	7303
7336 pt.	Graphic arts and related design	7303
7338	Secretarial and court reporting services	7303
7342	Disinfecting and pest control services	7304
7349 pt.	Window cleaning	7304
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304
7352	Medical equipment rental and leasing	7202
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307
7353 pt.	Rental of heavy construction equipment with operators	7307
7359 pt.	Equipment rental	7307
7359 pt.	Equipment leasing, except finance leasing	7307
7361	Employment agencies	7305
7363 pt.	Temporary help supply	7305
7363 pt.	Help supply, except temporary	7305
7371	Computer programming services	7306
7372	Prepackaged software	7306
7373	Computer integrated systems design	7306
7374	Computer processing and data preparation and processing services	7306
7375	Information retrieval services	7306
7376	Computer facilities management services	7306
7377	Computer rental and leasing	7306
7378	Computer maintenance and repair	7306
7379	Computer related services, n.e.c.	7306
7381 pt.	Detective agencies and guard services	7310
7381 pt.	Armored car services	7310
7382	Security systems services	7310
7383	News syndicates	7310
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
7384 pt.	One-hour (mini) photofinishing labs	7303
7388 pt.	Sign painting shops	7310
7389 pt.	Interior designing	7310
7389 pt.	Telephone answering services	7310
7389 pt.	Water softening services	7310
7389 pt.	Packaging and labeling services	7310
7389 pt.	Trading stamp services	7310
7389 pt.	Miscellaneous business services, n.e.c.	7310
75	**AUTOMOTIVE REPAIR, SERVICES, AND PARKING**	
7513 pt.	Truck rental, without drivers	7601
7513 pt.	Truck leasing, except finance leasing	7601
7514	Passenger car rental, without drivers	7601
7515	Passenger car leasing, except finance leasing	7601
7519	Utility trailer and recreational vehicle rental	7601
7521 pt.	Parking lots	7602
7521 pt.	Parking structures	7602
7532 pt.	Top and body repair shops	7503
7532 pt.	Paint shops	7503
7533	Automotive exhaust system repair shops	7503
7534	Tire retreading and repair shops	7503
7536	Automotive glass replacement shops	7503
7537	Automotive transmission repair shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Radiator repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Carburetor repair shops	7503
7539 pt.	Electrical repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Carwashes	7503
7549 pt.	Lube shops	7503
7549 pt.	Other automotive services, n.e.c.	7503
76	**MISCELLANEOUS REPAIR SERVICES**	
7622	Radio and television repair shops	7690
7623	Refrigeration and air-conditioning service and repair shops	7690
7629	Electrical and electronic repair shops, n.e.c.	7690
763	Watch, clock, and jewelry repair	7690
764	Reupholstery and furniture repair	7690
7692	Welding repair	7690
7694	Armature rewinding shops	7690
7699 pt.	Farm machinery and equipment repair shops	7690
7699 pt.	Lawnmower and other small engine repair	7690
7699 pt.	Sewer and septic tank cleaning services	7690
7699 pt.	Other repair and related services, n.e.c.	7690
78	**MOTION PICTURES**	
7812 pt.	Motion picture production, except for television	7801
7812 pt.	Motion picture and tape production for television	7801
7819	Services allied to motion picture production	7801
7822 pt.	Motion picture film exchanges	7801
7822 pt.	Film and tape distribution for television	7801
7829	Services allied to motion picture distribution	7801
7832	Motion picture theaters, except drive-in	7802
7833	Drive-in motion picture theaters	7802
7841	Video tape rental	7807
79	**AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS**	
791 pt.	Public dance halls or ballrooms	7903
791 pt.	Dance schools, including children's and professionals	7903
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and television shows, except tape	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music groups and artists	7901
7929 pt.	Other entertainers and entertainment groups	7901
7933	Bowling centers	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903
7991 pt.	Membership gymnasiums and athletic clubs	7903
7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7992	Public golf courses	7903
7993	Coin-operated amusement devices	7903
7996	Amusement parks	7903
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices and rides	7903
7999 pt.	Carnivals and circuses	7903
7999 pt.	Fairs	7903
7999 pt.	Billiard and pool establishments	7903
7999 pt.	Roller skating rinks	7903
7999 pt.	Ice skating rinks	7903
7999 pt.	Other amusement and recreation services, n.e.c.	7903

1987 SIC code	Title	Reporting form CB-
80	**HEALTH SERVICES**	
801 pt.	Offices of doctors of medicine	8001
801 pt.	Clinics of doctors of medicine	8006
802 pt.	Offices of dentists	8002
802 pt.	Clinics of dentists	8006
803	Offices and clinics of doctors of osteopathy	8001
8041	Offices and clinics of chiropractors	8001
8042	Offices and clinics of optometrists	8001
8043	Offices and clinics of podiatrists	8001
8049	Offices and clinics of health practitioners, n.e.c.	8001
8051	Skilled nursing care facilities	8003
8052	Intermediate care facilities	8003
8059	Nursing and personal care facilities, n.e.c.	8003
8062	General medical and surgical hospitals	8004
8063	Psychiatric hospitals	8004
8069	Specialty hospitals, except psychiatric	8004
8071	Medical laboratories	8005
8072	Dental laboratories	8005
8082	Home health care services	8006
8092	Kidney dialysis centers	8006
8093	Specialty outpatient facilities, n.e.c.	8006
8099	Health and allied services, n.e.c.	8006
81	**LEGAL SERVICES**	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100
823, 4, 9	**SELECTED EDUCATIONAL SERVICES**	
823	Libraries	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249 pt.	Correspondence schools	8200
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200

1987 SIC code	Title	Reporting form CB-
83	**SOCIAL SERVICES**	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	**MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS**	
8412 pt.	Commercial museums and art galleries	8400
8412 pt.	Noncommercial museums and art galleries	8400
8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
86	**SELECTED MEMBERSHIP ORGANIZATIONS**	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8630
87	**ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES**	
8711	Engineering services	8901
8712	Architectural services	8901
8713	Surveying services	8901
8721	Accounting, auditing, and bookkeeping services	8902
8731 pt.	Commercial physical research	7308
8731 pt.	Commercial medical and biological research	7308
8732	Commercial economic, sociological, and educational research	7308
8733	Noncommercial research organizations	7308
8734	Testing laboratories	7308
8741	Management services	7309
8742	Management consulting services	7309
8743	Public relations services	7309
8744	Facilities support management services	7309
8748	Business consulting services, n.e.c.	7309
89	**SERVICES, N.E.C.**	
899 pt.	Scientific and related consulting services	8903
899 pt.	Other services, n.e.c.	8903

APPENDIX D.
Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

VERMONT

Burlington, VT MSA
- Chittenden County, VT (part)
  - Burlington city, VT
  - Charlotte town, VT
  - Colchester town, VT
  - Essex Junction village, VT
  - Essex town balance, VT
  - Hinesburg town, VT
  - Jericho town, VT
  - Jericho village, VT
  - Milton town, VT
  - Milton village, VT
  - Richmond town, VT
  - Richmond village, VT
  - St. George town, VT
  - Shelburne town, VT
  - South Burlington city, VT
  - Williston town, VT
  - Winooski city, VT
- Franklin County, VT (part)
  - Georgia town, VT
- Grand Isle County, VT (part)
  - Grand Isle town, VT
  - South Hero town, VT

APPENDIX E.
Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡ — From administrative records[1]	Percent of receipts‡ — Estimated[2]
	Total	2	1
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	1	1
7011	Hotels and motels	1	1
7011 pt.	Hotels	0	0
7011 pt.	Hotels, 25 guestrooms or more	0	0
7011 pt.	Hotels, less than 25 guestrooms	2	0
7011 pt.	Motels, motor hotels, and tourist courts	3	1
7011 pt.	Motels, tourist courts	4	1
7011 pt.	Motor hotels	0	0
702, 3	Other lodging places	5	1
702	Rooming and boarding houses	5	1
703	Camps and recreational vehicle parks	5	1
72	**Personal services**	2	1
721	Laundry, cleaning, and garment services	1	1
7211	Power laundries, family and commercial*	0	0
7213	Linen supply*	0	0
7215	Coin-operated laundries and drycleaning	2	1
7216	Drycleaning plants, except rug cleaning*	1	3
7217	Carpet and upholstery cleaning	4	1
7218	Industrial launderers*	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)
7219	Laundry and garment services, n.e.c.*	(D)	(D)
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)
722	Photographic studios, portrait	4	1
723, 4	Beauty and barber shops	2	1
723	Beauty shops	2	1
724	Barber shops	1	0
725	Shoe repair shops and shoeshine parlors	3	3
726	Funeral service and crematories	2	0
729	Miscellaneous personal services	3	0
7291	Tax return preparation services	2	1
7299	Miscellaneous personal services, n.e.c.	4	0
73	**Business services**	1	1
731	Advertising	0	1
7311	Advertising agencies	0	0
7312	Outdoor advertising services	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)
7319	Advertising, n.e.c.	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	0
7322	Adjustment and collection services	(D)	(D)
7323	Credit reporting services	(D)	(D)
733	Mailing, reproduction, commercial art and photography, and stenographic services	1	5
7331	Direct mail advertising services	0	7
7334	Photocopying and duplicating services	0	0
7334 pt.	Blueprinting and photocopying services	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)
7338	Secretarial and court reporting services	8	1
7335, 6	Commercial photography, art, and graphics	4	1
7335	Commercial photography	3	0
7336	Commercial art and graphic design	5	1
734	Services to dwellings and other buildings	2	2
7342	Disinfecting and pest control services	1	2
7349	Building cleaning and maintenance services, n.e.c.	2	2
7349 pt.	Window cleaning	6	0
7349 pt.	Other building cleaning and maintenance services, n.e.c.	2	2
735	Miscellaneous equipment rental and leasing	1	1
7352	Medical equipment rental and leasing	0	0
7353	Heavy construction equipment rental and leasing	1	0
7359	Equipment rental and leasing, n.e.c.	1	3
736	Personnel supply services	0	0
7361	Employment agencies	0	3
7363	Help supply services	0	0
737	Computer programming, data processing, and other computer related services	0	0
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	0
7371	Computer programming services	1	0
7372	Prepackaged software	0	3
7373	Computer integrated systems design	0	0
7374, 5, 6	Data processing services	0	0
7374, 5	Computer processing, information retrieval	(D)	(D)
7376	Computer facilities management services	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	0	0
7377	Computer rental and leasing	0	0
7378	Computer maintenance and repair	0	0
7379	Computer related services, n.e.c.	0	0
738	Miscellaneous business services	3	2
7381, 2	Detective agencies and protective services	0	2
7381	Detective, guard, and armored car services	0	2
7382	Security systems services	3	2
7383	News syndicates	0	9
7384	Photofinishing laboratories*	2	0
7389	Business services, n.e.c.	4	2
7389 pt.	Sign painting shops	3	6
7389 pt.	Interior designing	1	3
7389 pt.	Telephone answering services	4	5
7389 pt.	Other business services	4	1
75	**Automotive repair, services, and parking**	3	1
751	Automotive rental and leasing, without drivers	1	0
7513	Truck rental and leasing, without drivers	(D)	(D)
7514, 5	Passenger car rental and leasing, without drivers	2	0
7519	Utility trailer and recreational vehicle rental	(D)	(D)
752	Automobile parking	(D)	(D)
752 pt.	Parking lots	(D)	(D)
752 pt.	Parking structures	(D)	(D)
753	Automotive repair shops	3	1
7532	Top, body, and upholstery repair shops and paint shops	3	1
7532 pt.	Top and body repair shops	3	1
7532 pt.	Paint shops	8	1
7538	General automotive repair shops	3	2
7538 pt.	General automotive repair shops, except diesel	3	2
7538 pt.	Diesel repair shops	0	0
7533, 4, 6, 7, 9	Other automotive repair shops	2	1
7533	Automotive exhaust system repair shops	0	0
7534	Tire retreading and repair shops	1	2
7536	Automotive glass replacement shops	2	1
7537	Automotive transmission repair shops	5	4
7539	Automotive repair shops, n.e.c.	5	0
7539 pt.	Radiator repair	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	(D)	(D)
7539 pt.	Automotive electrical and fuel system services	(D)	(D)
7539 pt.	Other automotive repair shops, n.e.c.	9	0
754	Automotive services, except repair	(D)	(D)
7542	Carwashes	3	0
7549	Automotive services, except repair and carwashes	(D)	(D)
76	**Miscellaneous repair services**	3	1
762	Electrical repair shops	3	0
7622	Radio and television repair shops	5	0
7623, 9	Other electrical and electronic repair shops	2	0
7623	Refrigeration and air conditioning service and repair shops	6	1
7629	Electrical and electronic repair shops, n.e.c.	1	0
763	Watch, clock, and jewelry repair	(D)	(D)
764	Reupholstery and furniture repair	(D)	(D)
769	Miscellaneous repair shops and related services	4	1
7692	Welding repair	1	0
7694	Armature rewinding shops	6	3
7699	Repair shops and related services, n.e.c.	4	1

See footnotes at end of table.

Table E-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparab of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡— From administrative records[1]	Percent of receipts‡— Estimated[2]
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	0	0
781, 2	Motion picture production, distribution, and services	(D)	(D)
783	Motion picture theaters	0	2
7832	Motion picture theaters, except drive-in	0	2
7833	Drive-in motion picture theaters	0	1
784	Video tape rental	3	0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	3
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	0
793	Bowling centers	(D)	(D)
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	0	0
794	Commercial sports	2	0
7941	Professional sports clubs and promoters	(D)	(D)
7948	Racing, including track operation	(D)	(D)
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	0	1
791	Dance studios, schools, and halls	(D)	(D)
7991	Physical fitness facilities	3	1
7992	Public golf courses	0	1
7993	Coin-operated amusement devices	1	3
7996	Amusement parks	(D)	(D)
7997	Membership sports and recreation clubs	2	0
7999, 84	Amusement and recreation services, including museums, n.e.c.	0	0
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)
7999 pt.	Billiard and pool establishments	0	0
7999 pt. 84	Other recreation and amusements, including museums	(D)	(D)
80	**Health services**	**3**	**1**
801	Offices and clinics of doctors of medicine	4	1
801 pt.	Offices of doctors of medicine	4	1
801 pt.	Clinics of doctors of medicine	0	0
802	Offices and clinics of dentists	3	1
802 pt.	Offices of dentists	(D)	(D)
802 pt.	Clinics of dentists	(D)	(D)
803	Offices and clinics of doctors of osteopathy	3	1
804	Offices and clinics of other health practitioners	4	1
8041	Offices and clinics of chiropractors	3	2
8042	Offices and clinics of optometrists	4	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	1
8043	Offices and clinics of podiatrists	9	0
8049	Offices and clinics of health practitioners, n.e.c.	4	2
80	**Health services**—Con.		
805	Nursing and personal care facilities	0	
8051	Skilled nursing care facilities	0	
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	0	
8052	Intermediate care facilities	0	
8059	Nursing and personal care facilities, n.e.c.	1	
806	Hospitals	0	
8062	General medical and surgical hospitals	0	
8063	Psychiatric hospitals	0	
8069	Specialty hospitals, except psychiatric	0	
807, 8, 9	Other health services	1	
807	Medical and dental laboratories	3	
8071	Medical laboratories	2	
8072	Dental laboratories	3	
808	Home health care services	(D)	
809	Miscellaneous health and allied services, n.e.c.	(D)	
8092	Kidney dialysis centers	0	
8093	Specialty outpatient facilities, n.e.c.	(D)	
8099	Health and allied services, n.e.c.	(D)	
81	**Legal services**	**3**	
823, 4, 9	**Selected educational services**	**1**	
823	Libraries	0	
824	Vocational schools	0	
829	Schools and educational services, n.e.c.	5	
83	**Social services**	**3**	
835	Child day care services	4	
832, 3, 6, 9	Other social services	3	
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**2**	
871	Engineering, architectural, and surveying services	2	
8711	Engineering services	1	
8712	Architectural services	3	
8713	Surveying services	4	
872	Accounting, auditing, and bookkeeping services	1	
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	
8731	Commercial physical and biological research	0	
8732	Commercial economic, sociological, and educational research	4	
8734	Testing laboratories	2	
874	Management and public relations services	2	
8741	Management services	1	
8742	Management consulting services	3	
8743	Public relations services	3	
8744	Facilities support management services	0	
8748	Business consulting services, n.e.c.	2	
89	**Services, n.e.c.**	**3**	

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to percent; 8—80 to 89 percent; 9—90 percent or more.

[1] Includes receipts information obtained from administrative records of other Federal agencies.

[2] Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]
	Total	0	0
7032, 704	Camps and membership lodging	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	2	2
8011 pt., 8021 pt.; 805, 6, 8, 9	Selected health services	0	0
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	0	0
805	Nursing and personal care facilities	0	0
806	Hospitals	0	0
808, 9	Other health services	0	0
81	Legal aid societies and similar legal services	(D)	(D)
823, 4, 9	Selected educational services	0	0
83	Social services	0	1
835	Child day care services	1	1
832, 3, 6, 9	Other social services	1	1
832	Individual and family social services	1	1
833	Job training and vocational rehabilitation services	1	1
836	Residential care	1	1
839	Social services, n.e.c.	1	1
861, 2, 4, 9	Selected membership organizations	2	3
861	Business associations	2	3
864	Civic, social, and fraternal associations	2	3
862, 9	Other membership organizations	2	3
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	6	7
873	Research, development, and testing services	10	10
874 ex. 8744	Management and public relations services, except facilities support management services	10	10

‡ Coverage symbols: 0 – Less than 10 percent; 1 – 10 to 19 percent; 2 – 20 to 29 percent; 3 – 30 to 39 percent; 4 – 40 to 49 percent; 5 – 50 to 59 percent; 6 – 60 to 69 percent; 7 – 70 to 79 percent; 8 – 80 to 89 percent; 9 – 90 percent or more.

[1] Includes revenue information obtained from administrative records of other Federal agencies.
[2] Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.
Geographic Notes

VERMONT

There are no geographic notes for the State of Vermont.

APPENDIX G.
Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	4 412	3 416	4 152	3 218
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	484	452	449	424
7011	7011	Hotels and motels	415	374	385	349
7011 pt.	7011 pt.	Hotels	197	163	182	156
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	101	73	91	73
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	96	90	91	83
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	218	211	203	193
7011 pt.	7011 pt.	Motels, tourist courts	186	187	173	172
7011 pt.	7011 pt.	Motor hotels	32	24	30	21
702, 3, 4	702, 3	Other lodging places	69	(NC)	64	(NC)
702, 4	702	Rooming, boarding, and membership lodging	22	(NC)	17	(NC)
703	703	Camps and recreational vehicle parks	47	54	47	51
72	**72, 7352, 7991 pt.**	**Personal services**	522	414	487	391
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	117	93	106	85
7211	7211	Power laundries, family and commercial*	4	5	4	5
7212	7212	Garment pressing, and agents for laundries and drycleaners	2	1	2	1
7213	7213	Linen supply*	7	6	7	6
7215	7215	Coin-operated laundries and drycleaning	43	37	39	35
7216	7216	Drycleaning plants, except rug cleaning*	35	33	31	30
7217	7217	Carpet and upholstery cleaning	20	7	10	5
7218	7218	Industrial launderers*	3	2	3	2
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	3	2	1	1
722	722	Photographic studios, portrait	17	10	16	10
723, 4	723, 4	Beauty and barber shops	241	205	226	193
723	723	Beauty shops	234	192	221	181
724	724	Barber shops	7	13	7	12
725	725	Shoe repair shops and shoeshine parlors	6	4	4	4
726	726	Funeral service and crematories	55	55	54	54
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	86	47	79	45
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	716	407	673	376
731	731	Advertising	33	20	33	20
7311	7311	Advertising agencies	26	17	26	17
7312	7312	Outdoor advertising services	1	-	1	-
7313	7313	Radio, television, publishers' advertising representatives	2	1	2	1
7319	7319	Advertising, n.e.c.	4	2	4	2
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	7	8	7
7331	7331	Direct mail advertising services	10	3	10	3
7332	7334 pt.	Blueprinting and photocopying services	3	4	3	3
7333	7335, 6	Commercial photography, art, and graphics	33	29	29	21
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.	11	10	10	10
734	734	Services to dwellings and other buildings	157	69	145	57
7341	7349 pt.	Window cleaning	4	3	4	3
7342	7342	Disinfecting and pest control services	7	4	7	3
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	146	62	134	51
736	736, 8744	Personnel supply services	24	9	22	8
7361	7361	Employment agencies	8	7	6	7
7362	7363	Help supply services	16	2	16	1
7369	8744	Facilities support management services	-	-	-	-

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1992 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.)

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	73 ex. 7352, 784, 8731, 2, 4, 874	**Business services**—Con.				
737	737	Computer programming, data processing, and other computer related services	62	44	61	40
7372	7371, 2, 5	Computer programming, prepackaged software, and integrated systems design	41	24	40	23
7374	7374, 6	Data processing services	13	15	13	13
7378	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8	5	8	4
7391	8731	Commercial physical and biological research	5	4	3	3
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	123	69	117	63
7393	7381, 2	Detective agencies and protective services	16	11	16	11
7394	735 ex. 7352, 784	Equipment rental and leasing services	93	24	83	22
7395	7384	Photofinishing laboratories*				
7397	8734	Testing laboratories	23	7	21	7
7399 pt.	7389 pt.	Sign painting shops	3	1	3	1
7399 pt.	7389 pt.	Interior designing	7	3	7	3
7399 pt.	7389 pt.	Telephone answering services	9	5	9	5
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	15	19	15	18
			79	72	74	67
75	75	**Automotive repair, services, and parking**	**364**	**275**	**345**	**261**
751	751	Automotive rental and leasing, without drivers	19	14	19	14
752	752	Automobile parking	2	2	2	2
7523	752 pt.	Parking lots	1	1	1	1
7525	752 pt.	Parking structures	1	1	1	1
753	753	Automotive repair shops	314	240	296	227
7531	7532 pt.	Top and body repair shops	101	80	94	77
7534	7534	Tire retreading and repair shops	6	5	6	5
7535	7532 pt.	Paint shops	4	5	4	5
7538	7538	General automotive repair shops	170	123	161	115
7538 pt.	7538 pt.	General automotive repair shops, except diesel	165	119	157	111
7538 pt.	7538 pt.	Diesel repair shops	5	4	4	4
7539 pt.	7533	Automotive exhaust system repair shops	8	6	8	6
7539 pt.	7536	Automotive glass replacement shops	7	1	6	1
7539 pt.	7537	Automotive transmission repair shops	6	7	5	6
7539 pt.	7539 pt.	Radiator repair	2	3	2	2
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	3	2	3	2
7539 pt.	7539 pt.	Automotive electrical and fuel system services	3	2	3	2
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	4	3	4	3
754	754	Automotive services, except repair	29	19	28	18
7542	7542	Carwashes	20	9	19	9
7549	7549	Automotive services, except repair and carwashes	9	10	9	9
76	76	**Miscellaneous repair services**	**139**	**100**	**129**	**97**
762	762	Electrical repair shops	36	28	35	27
7622	7622	Radio and television repair shops	10	12	10	11
7623, 9	7623, 9	Other electrical and electronic repair shops	26	16	25	16
7623	7623	Refrigeration and air-conditioning service and repair shops	9	7	9	7
7629	7629	Electrical and electronic repair shops, n.e.c.	17	9	16	9
763	763	Watch, clock, and jewelry repair	2	1	1	1
764	764	Reupholstery and furniture repair	26	12	19	12
769	769	Miscellaneous repair shops and related services	91	59	74	57
7692	7692	Welding repair	9	9	8	9
7694	7694	Armature rewinding shops	3	3	3	3
7699	7699	Repair shops and related services, n.e.c.	69	47	63	45
78, 79	78 ex. 784, 79 ex. 7991 pt., 84	**Amusement and recreation services, including motion pictures**	**263**	**244**	**240**	**222**
781, 2	781, 2	Motion picture production, distribution, and services	14	7	14	6
783	783	Motion picture theaters	34	42	33	40
7832	7832	Motion picture theaters, except drive-in	26	31	26	29
7833	7833	Drive-in motion picture theaters	8	11	7	11
791	791	Dance studios, schools, and halls	11	12	11	12
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13	11	13	10
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	9	9	8
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	2	4	2
793	793, 7996 pt.	Bowling centers, and billiard and pool establishments	24	26	22	23
7932	7999 pt.	Billiard and pool establishments	-	-	-	-
7933	793	Bowling centers	24	26	22	23
794	794	Commercial sports	12	6	10	5
7941	7941	Professional sports clubs and promoters	3	-	3	-
7948	7948	Racing, including track operation	9	6	7	5
7992	7992	Public golf courses	5	6	4	5

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 centuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
78, 79	78 ex. 784; 79 ex. 7991 pt., 84	**Amusement and recreation services, including motion pictures**—Con.				
7993	7993	Coin-operated amusement devices	14	12	11	10
7996	7996	Amusement parks	1	1	1	1
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	44	25	43	24
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	91	61	79	57
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	2	2	2	2
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	1	1	1
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	88	99	75	91
80 ex. 806	80 ex. 806	**Health services, except hospitals**	877	782	844	753
801	801 pt.	Offices of doctors of medicine	419	382	402	360
802	802 pt.	Offices of dentists	235	227	230	219
803	803	Offices and clinics of doctors of osteopathy	9	9	9	9
8041	8041	Offices and clinics of chiropractors	44	24	43	23
8042	8042	Offices and clinics of optometrists	39	41	38	37
805	805	Nursing and personal care facilities	41	39	39	39
807	807	Medical and dental laboratories	21	14	21	13
8071	8071	Medical laboratories	8	3	8	3
8072	8072	Dental laboratories	13	11	13	10
8049, 808, 9	801 pt., 802 pt., 8043, 9, 808, 9	Other health services, n.e.c.	69	36	63	33
81	81	**Legal services**	389	336	366	315
823, 4, 9	823, 4, 9	**Selected educational services**	29	17	26	16
823	823	Libraries	3	-	3	-
824	824	Vocational schools	7	5	7	5
829	829	Schools and educational services, n.e.c.	19	12	16	11
83	83	**Social services**	192	99	172	94
835	835	Child day care services	105	46	96	44
832, 3, 6, 9	832, 3, 6, 9	Other social services	87	51	76	50
891	871	**Engineering, architectural, and surveying services**	220	161	216	152
8911 pt.	8711	Engineering services	104	82	102	78
8911 pt.	8712	Architectural services	65	42	64	39
8911 pt.	8713	Surveying services	51	37	50	35
893	872	**Accounting, auditing, and bookkeeping services**	159	112	152	101
892, 9	89	**Other services**	58	(NC)	53	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, inclu revised methodology for presenting establishment counts, see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1
		Total, except hospitals	**878**	**794**	**839**	
7011 pt., 7032, 704	7032, 704	**Hotels, camps, and membership lodging**	**24**	**(NC)**	**21**	(
7391, 2, 7	873 ex. 8733, 874 ex. 8744	**Research, testing, and consulting services**	**6**	**5**	**6**	
7391	8731	Commercial physical and biological research	-	1	-	
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	5	2	5	
7397	8734	Testing laboratories	1	2	1	
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**59**	**62**	**59**	
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	9	12	
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	27	34	27	
7999 pt.	7999 pt.	Fairs	4	4	4	
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	16	15	16	
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	**Selected health services**	**120**	**85**	**116**	
805	805	Nursing and personal care facilities	24	17	24	
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	58	41	56	
809	806, 8099	Home health care, and health and allied services, n.e.c.	38	27	36	
81	81	**Legal aid societies and similar legal services**	**11**	**10**	**11**	
823, 4, 9	823, 4, 9	**Selected educational services**	**62**	**63**	**60**	
83	83	**Social services**	**295**	**269**	**283**	
835	835	Child day care services	82	73	78	
832, 3, 6, 9	832, 3, 6, 9	Other social services	213	196	205	
861, 2, 4, 9	861, 2, 4, 9	**Selected membership organizations**	**291**	**265**	**273**	
861	861	Business associations	56	53	54	
864	864	Civic, social, and fraternal associations	177	163	166	
862, 9	862, 9	Other membership organizations	58	49	53	
892	8733	**Noncommercial research organizations**	**10**	**(NC)**	**10**	(

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the difference assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.
Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services		
7291	Tax return preparation services	7299 pt.	Miscellaneous personal services
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services		
7323	Credit reporting services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design		
7338	Secretarial and court reporting services	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services[1]
7371	Computer programming services		
7372	Prepackaged software	7372	Computer programming and other software services
7373	Computer integrated systems design		
7374	Computer processing and data preparation and processing services		
7375	Information retrieval services	7374	Data processing services
7376	Computer facilities management services		
7377	Computer rental and leasing		
7378	Computer maintenance and repair	7379	Computer related services, n.e.c.
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services		
7383	News syndicates	7351	News syndicates
7384	Photofinishing laboratories	7395	Photofinishing laboratories
7389 pt.	Trading stamp services	7396	Trading stamp services
7389 pt.	Miscellaneous business services, n.e.c.	7399	Business services, n.e.c.
7514	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top and body repair shops	7531	Top and body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gymnasiums and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.		
8099	Health and allied services, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services[1]
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c.[1]
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

[1]There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Census

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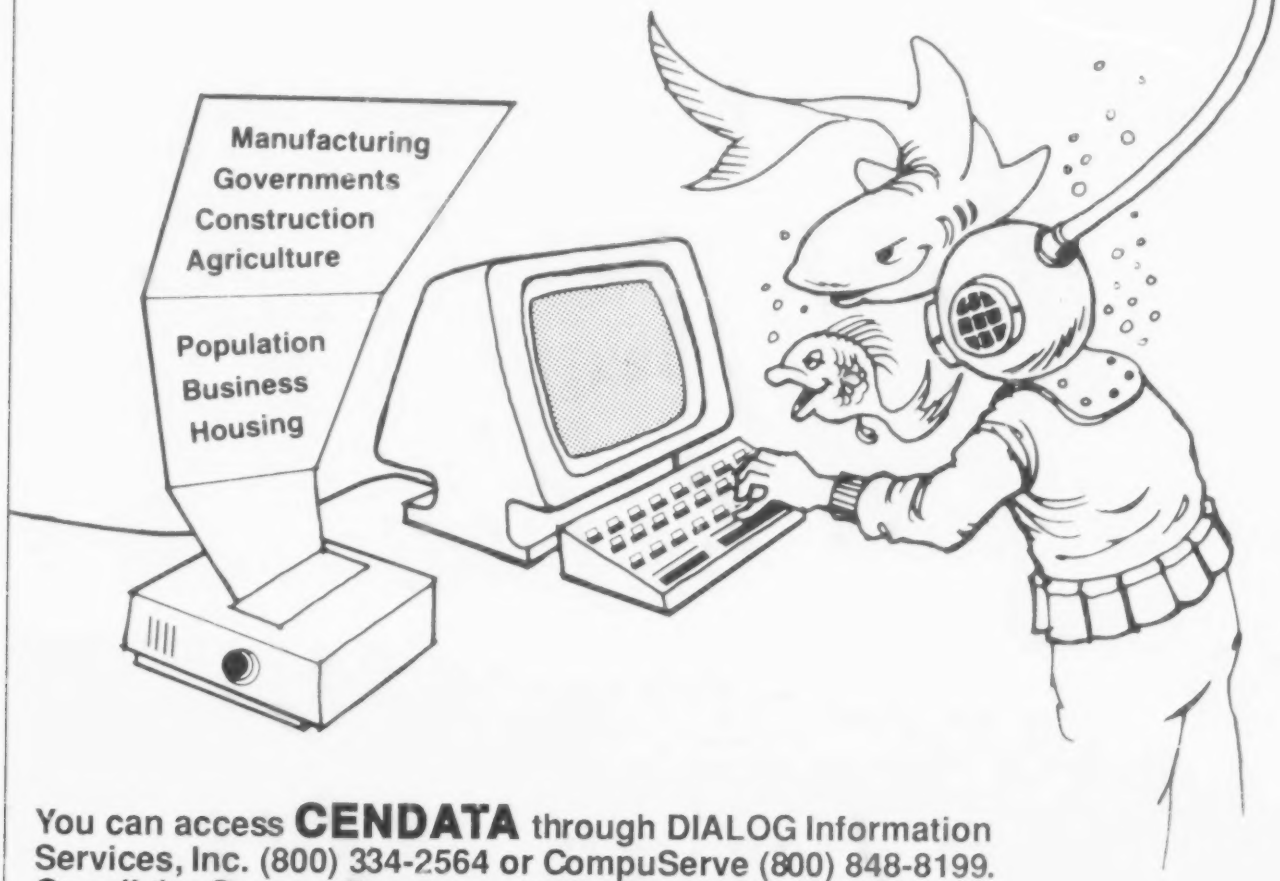

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